Report

OF THE

Bombay Chamber of Commerce

FOR THE YEAR 1925.

(Established 22nd September 1836)

(Incorporated 18th June 1924)

VOLUME I.

00133598

Bombay:
PRINTED AT THE TIMES PRESS

1926.

Digitized with financial assistance from
Government of Maharashtra
on 01 February, 2020

Report

OF THE

Bombay Chamber of Commerce

FOR THE YEAR 1925.

133598

(Established 22nd September 1836.)

(Incorporated 18th June 1924.)

VOLUME I.

Bombay:
PRINTED AT THE TIMES PRESS.

1926.

00133598

CONTENTS.

PAGE.

Accounts of the Chamber 340

Acts affecting commerce and industry passed by the Indian Legislature during 1925 322

Agricultural Development in India 287

Alexandra—Death of Her Majesty Queen 15

—Arrangements in connection with Her Majesty's death 319

Annual Report Volume II 10

Arbitration—Inter-Imperial Commercial 296

Army Canteen Board—Chamber's representative 5

Artificial Silk—Rayon 287

Associated Chambers of Commerce of India and Ceylon—Annual General Meeting 13

Association of Manufacturers of the Empire... 309

Auxiliary Force Advisory Committee—Chamber's representative 5

Aviation—Commercial 198

Bills of Exchange—Re-stamping of re-accepted Bills ... 76

—drawn in foreign countries 73

Bills of lading received for shipment 215

Blackett, K. C.B., The Hon'ble Sir Basil—Visit to Chamber 14

Boilers Act—Amendment 114

British Imperial Council of Commerce—Chamber's representative 4

Calendar, 1925 545

Capital Flow into India 41

Cargo lost while loading... 288

Carriage of Goods by Sea-Bill 211

Cement Industry—Protection 136

C. I. F. Contracts—Certificates of insurance 291

Do. —Fall clause in 293

—definition of term... 292

Civil Justice Committee 59

Civil Procedure Code 65

Coal—Imported, protective duty 267

—Railway Freight on 271

—Statistics 323

	PAGE.
Coal—Trade...	274
Commercial Cases—Trial in High Court	59
Conveyances, etc.—Photo-copying for registration purposes	310
Corrupt Practices Bill	99
Cotton—American—Fumigation of imported...	279
—Excise Duties	...
—Ginning and Pressing Factories Act	128
—Shipments to Shanghai	283
—Statistics...	329
—Trade control in Bombay	284
Council of State—Chamber's representative	1
Currency and Finance—Royal Commission	18
Currency notes—New Ten and Five Rupee notes	34
Currency notes refund rules	29
Customs Declarations	152
—Import duty—Alleged evasion of...	157
—Import duty on copra, cocoanut oil and pepper ...	149
—Import duty on silver Bullion	36
—Liability for duty on goods stolen from transit sheds	230
—Procedure—Goods liable to technical examination	140
—Real value of goods for import duty purposes ...	150
Deck Passenger Committee Report	205
Development expenditure—Its effect on trade	50
Docks—Handling of imported goods	234
—Sorting of metal consignments...	236
—Breakages in consignments of Window Glass	233
Economic Enquiry Committee	39
Education—Technical	302
Empire Cotton Growing Corporation—Chamber's representative	3
Employers Association—Proposed federation	308
Excise Committee	161
Excise Duty on cotton goods	162
Exhibitions and Fairs	321
Factories Act (Amendment Bill)...	118
Finances of the Chamber...	9
Financial relations of Provinces with Central Government...	55

PAGE.

Fiscal questions—Protection of Cement... 136
— Do. Magnesium Chloride ... 139
— Do. Paper 137
— Do. Printers' Ink... 138
— Do. Steel 132
Goods—Cost of handling in Bombay 54
—Handling of imported 234
—Late shipment of... 287
Government competition with private enterprise—Chemical analyser to Government 315
—Dapuri Workshops 314
—Jail Industries 311
—Sulphuric Acid... 313
Holidays—Public—under the Negotiable Instruments Act. 317
—Public and Charter Party, 1926—Bombay, Bengal, Karachi and Madras 540
Honours List 14
Import duty—alleged evasion of 157
—On copra, cocoanut oil and pepper 149
—Real value of goods for import duty purposes 150
Improvement Trust—Transfer of powers and duties to the Municipality 259
Income Tax Act—Amendment Bill 83
—Appeals to Privy Council against decisions of the Indian High Court 80
—Assessment of tramp steamers 88
—Depreciation allowances for Quarries ... 89
—Dividend warrants 81
—Super-tax on non-residents of India 85
Insurance Companies Bill 77
International Chamber of Commerce 15
International Labour Conference 104
Japanese Convention, 1905 167
Lascar seamen—Employment in northern latitudes 223
Legislative Assembly—Representative of the 'Associated Chambers of Commerce' 12
Legislative Council of the Governor of Bombay—Chamber's representation 1
Life saving appliances on native passenger ships 206
Light dues in the Persian Gulf 218

PAGE.

Limitation Act Amendment 67
Loans—Government of India Rupee 37
Magnesium Chloride industry—Protection 139
Manganese ore—New weighbridge at Sewri 279
Manifests—Standard Import General... 153
Maternity Benefits Bill 105
Measurement Department—Statistics... 338
Membership of the Chamber 6
Merchandise Marks Act—Stamping of finished shawls .. 118
Meteorological Department 246
Monsoon—Bursting of 247
Motor Trade—Taxation 90
Motor Vehicles Rules (Amendment) 91
Motor Vehicles—Compulsory annual registration 94
Municipal Taxes in Madras Presidency 265
Municipality—Bombay—Chamber's representative... ... 2
—Terminal Tax 247
—Water Charges 253
Negotiable Instruments (Amendment) Bill 66
Paper Currency Act—Amendment 33
Paper industry—Protection 137
Persian Gulf—Lights and buoys in 218
Piece-goods List 154
Piece-goods stamping of lengths... 147
Port Trust—Allocation of premia, etc. on loans 239
—Chamber's representative... 2
—Cranage charges 239
—Goods landed by night 237
—Half-yearly settlement of warehouse charges... 226
—Port dues on Government Vessels 241
—Removal of goods to duty-paid warehouses ... 229
—Sorting of metal consignments 236
—Scale of Rates at the Docks :—
Section I. Wharfage charges 432
II. Wharfage charges—special rates 462
III. Rents 468
IV. Dock dues on vessels 482
V. Night, Holiday and Sunday work charges 484
VI. Cranage charges 487

PAGE.

VII. Charges on transhipment and damaged goods 494
VIII. Overside charges 498
IX. Sundries 499
XI. Dry Dock charges 503

Postal fees on foreign letters containing dutiable goods ... 186
Postal Rates... 186
Postal Registration envelopes 187
President and Vice-President of the Chamber... 1
Principal to Principal—Interpretating of term 289
Printers' ink industry—Protection 138
Provident Fund of the Chamber Staff 11

Rainfall Statistics 335
Railway Advisory Committee—Chamber's representative... 2
—Branch line financing 176
—Electrification of the G. I. P. 183
—Fire in goods yard 182
—Finance and Budget 169
—Freight on coal 271
—Passengers travelling without tickets 181
—Receipt as evidence of date of shipment... ... 294
—Risk notes 178
—Terminal Facilities 172
References to the Chamber :—
Breakages in consignments of window glass 233
Bombay Contract terms and surveys 295
C. I. F. Contracts—Certificates of insurance 291
C. I. F. definition of the term 292
Weight of imported yarn 54
Reforms Enquiry Committee 54
Registration envelopes 187
Reid, C. I. E.,—Death of Sir Marshall F. 15
Rent Act 130
Royal Commission on Indian Currency and Finance 18
Rules and Regulations of the Chamber :—
Memorandum and Articles of Association... 347
Measurement Department Rules 407
Provident Fund Rules 398
Surveys and Arbitrations on Piece-goods 385
Election to Bombay Port Trust and other Public bodies 383

	PAGE.
Shawls—Stamping of	148
Shipping Bill—Indian Merchant	204
Shipping—Carriage of goods by sea	211
—Deck passenger Committee Report	205
—Lascar seamen—employment in northern latitudes	223
—Life saving appliances...	206
Silver Bullion—import duty	36
Smoke Nuisances Act	116
Smoke Nuisances Commission—Chamber's representative...	3
Stamp Act—Stamp duty on proxy forms for use at creditors meetings	113
Stamp duty on insurance policies under the Workmen's Compensation Act	109
St. Georges Hospital—Chamber's representative on Advisory Committee	4
Statistics Bill	111
Statistical Returns—Chamber's	16
—Imports and Exports	155
—Sea-borne trade	155
—Trade information not in Chamber's ...	17
Steel Industry—Protection	132
Sterling—Purchase by Government	21
Stock Exchange	297
Stores—Purchase by Government	309
Sub-Committees of the Chamber	6
Succession Act—Amendment	98
Super Tax—On persons residing outside India	85
—On Companies	84
Survey Department of Port Office	242
Sydenham College of Commerce—Chamber's representative	3
Tariff Act	158
Tariff Act—Trans-frontier tariffs	158
Tariff valuations	161
Taxation Enquiry Committee	48
Taxation of the Motor Trade	90
Telegraph—Abbreviated addresses	187
—Delivery form	189
—Department	188
Telephone Company—Proposed message rate system ...	189
Terminal Tax	247

PAGE.

Tonnage Scale :—
Bombay 420
Calcutta 509
Cochin 517
Karachi 524
Madras 520
Rangoon 531
Totalisator betting—Tax on 97
Trading Taxation Bill 98
Trade Unions—Registration and Protection of 101
Tramp Steamers—Assessment to Income-tax... 88
Transfer of Property—Amendment 73

Weather working days in 1925 247
—Report, Daily, Bombay 243
Wharfage Charges —Liability for 290
Wheat Statistics 323
Willson, Mr. W. S. J.—Visit to Chamber 12
Workmen's Breach of Contract Act, 1859 100
Workmen's Compensation Act—Application to Indian seamen 106
Workmen's Compensation Act—Stamp duty on insurance policies 109
Wrecks and Casualties in Indian Waters 217

Bombay Chamber of Commerce.

ESTABLISHED 22ND SEPTEMBER 1836.

Chamber Members.

Messrs. ALLEN BROS. & Co. (INDIA), LD.
" W. & T. AVERY, LD.
" BALMER LAWRIE & Co.
" J. A. BEGBIE & Co., LD.
" BELL, RUSS & Co.
" BENNETT, COLEMAN & Co., LD.
" BETTMANN & KUPPER
" W. H. BRADY & Co., LD.
" BRAITHWAITE & Co., ENGINEERS, LD.
" BREUL & Co.
" BRUNNER MOND & Co., LD.
" CALLENDER'S CABLE AND CONSTRUCTION Co., LD.
" P. CHRYSTAL & Co.
" CHUGONDAS & Co.
" THOS COOK & SON.
" COX'S AND KING'S SHIPPING AGENCY, LD.
" CRAIGIE, BLUNT AND CAROE.
" CRAWFORD, BAYLEY & Co.
" WALTER N. CRESSWELL & Co., LD.
" CROFT & FORBES.
" CROFT, MODY & Co.
" CURRUMSEY DAMJEE & SONS.
" CUTLER PALMER & Co.
" SASSOON J. DAVID & Co., LD.
" JOHN DICKINSON & Co., LD.
" DRENNAN & Co.
" DUNCAN STRATTON & Co.
" J. DUXBURY & Co., LD.
" A. F. FERGUSON & Co.
" JAMES FINLAY & Co., LD.
" FLEMING, SHAW & Co., LD.
" FORBES, FORBES, CAMPBELL & Co., LD.
" GANNON DUNKERLEY & Co., LD.
" GILL & Co.
" GILLANDERS ARBUTHNOT & Co.
" GORIO, LD.

Messrs. GOSHO KABUSHIKI KAISHA, LD.
" WILLIAM GOSSAGE & SONS, LD.
" GRAHAMS TRADING Co., LD.
" GREAVES, COTTON & Co., LD.
" GRINDLAY & Co.
" GUTMANN & Co.
" HEATLY AND GRESHAM, LD.
" W. T. HENLEY'S TELEGRAPH WORKS Co., LD.
" HERBERT, SON & Co., LD.
" HOARE, MILLER & Co.
" HUGHES & DAVIES.
" JOST'S ENGINEERING Co.
" WILLIAM JACKS & Co.
" KAHN & KAHN.
" KILLICK, NIXON & Co.
" LANGLEY & Co.
" LEWIS & JONES.
" LITTLE & Co.
" LOUIS DREYFUS & Co.
" LIONEL EDWARDS, LD.
" LYON, LORD & Co., LD.
" MCKENZIES LD.
" MACBETH BROS. & Co., LD.
" C. MACDONALD & Co.
" MACKINNON, MACKENZIE & Co.
" JAMES MACKINTOSH & Co.
" MARSHALL, SONS & Co. (INDIA), LD.
" MARSLAND, PRICE & Co., LD.
" MEYER NISSIM & Co.
" MILLARS' TIMBER & TRADING Co., LD.
" MOOLJEE JAITHA & Co.
" NARANDAS RAJARAM & Co.
" ORMERODS (INDIA), LD.
" OWEN & OKELL.
" PARKE, DAVIS & Co.
" D. M. PETIT, SONS & Co.
" PHIPSON & Co., LD.
" PREMCHAND ROYCHAND & SONS.
" PRIER de SAONE & Co.

Chamber Members—contd.

Messrs. Ralli Brothers.
,, B. Reif, Ld.
,, Richardson & Cruddas.
,, H. L. Rochat & Co.
,, Ruttonsee, Ernst & Co.
,, Samuel Fitze & Co.
,, David Sassoon & Co., Ld.
,, E. D. Sassoon & Co., Ld.
,, W. H. Scales & Co., Ld.
,, Shaw Wallace & Co.
,, E. Spinner & Co.
,, Steel Brothers & Co., Ld.
,, Steiners, Ld.
,, Stewarts and Lloyds, Ld.
,, Strauss & Co., Ld.
,, L. A. Stronach & Co. (India), Ld.
,, Sulzer Bruderer & Co.
,, Symons, Barlow & Co.
,, Tata Sons, Ld.
,, Turner, Hoare & Co., Ld.
,, Turner Morrison & Co., Ld.
,, Volkart Brothers.
C. C. Wakefield & Co., Ld.
,, Wallace & Co.
,, Wilkinson, Heywood and Clarke, Ld.
,, Wilson, Latham & Co. Ld.
Mr. A. Durst.
The Anglo Siam Corporation, Ld. (Ewart Latham Branch).
The Asbestos and Belting Co., Ld.
The Bombay Company, Ld.
The Bombay Dyeing and Manufacturing Company, Ld.
The Bombay Electric Supply and Tramways Company, Ld.
The Bombay Gas Co., Ld.
The Dunlop Rubber Co., Ld.
The Holland-Bombay Trading Co., Ld.
The Imperial Tobacco Co. of India, Ld.
The Indian States & Eastern Agency, Ld.
The Japan Cotton Trading Co., Ld.
The Mitsui Bussan Kaisha, Ld.
The Nestle and Anglo-Swiss Condensed Milk Co.
The New Mofussil Co., Ld.
The Reuter's Telegram Co., Ld
The Sizing Materials Co., Ld.
The Tata Hydro-Electric Power Supply Co., Ld.
The Eagle, Star & British Dominions Insurance Company, Ld.
The General Accident Fire and Life Assurance Corporation, Ld.
The Motor Union Insurance Co.
The New India Assurance Co., Ld.
The New Zealand Insurance Co.
The Oriental Government Security Life Assurance, Co.
The Royal Insurance Co., Ld.
The South British Insurance Co., Ld.
The Sun Life Assurance Co. of Canada.
The Allahabad Bank, Ld.
The Imperial Bank of India, Ld.
The Bank of India, Ld.
The Chartered Bank of India, Australia and China.
The Comptoir National d'Escompte de Paris.
The Eastern Bank, Ld.
The Hongkong and Shanghai Banking Corporation.
The Imperial Bank of Persia.
The International Banking Corporation.
Lloyds Bank Limited.
The Mercantile Bank of India, Ld.
The National Bank of India, Ld.
The P. & O. Banking Corporation, Ld.
The Yokohama Specie Bank, Ld.
The B. B. & C. I. Railway Company.
The G. I. P. Railway.
The Madras and Southern Maratta Ry. Co., Ld.
The Bombay Steam Navigation Co., Ld.
The Compagnie des Messageries Maritimes.
The Marittima Italiana Steam Navigation Company.
The Nippon Yusen Kaisha.
The Asiatic Petroleum Co. (India), Ld.
The Standard Oil Company of New York.
The Vacuum Oil Company.

Associate Members.

The Netherlands Trading Society.
Messrs. Toyo Menka Kaisha, Ld.
Western India Match Company, Ld.
Nederlandisch Indische Haldelsbank.

COMMITTEE FOR 1926-27.	RETIRING COMMITTEE.
J. A. KAY, ESQ., *President.*	V. A. GRANTHAM, ESQ., *President.*
J. R. ABERCROMBIE, ESQ., M.L.C., *Vice-President.*	J. A. KAY, ESQ. *Vice-President.*
SIR LESLIE HUDSON, KT., M.L.C.	THE HON'BLE SIR ARTHUR FROOM, KT.
SIR ERNEST JACKSON, KT., C.I.E.	J. R. ABERCROMBIE, ESQ., M.L.C.
R. D. ENGLAND, ESQ.	A. K. GRAHAM, ESQ.
E. MILLER, ESQ.	R. MCLEAN, ESQ
G. SUGDURY, ESQ.	A. B. MORRISON, ESQ.
L. F. TUCKER, ESQ.	G. SUGDURY, ESQ.
G. L. WINTERBOTHAM, ESQ.	L. F. TUCKER, ESQ.

R. SULIVAN, ESQ., *Secretary.*

CHAMBER'S REPRESENTATIVES.

Council of State.

THE HON'BLE SIR ARTHUR FROOM, KT.

Legislative Council of H. E. the Governor of Bombay.

SIR LESLIE HUDSON, KT. M.L.C. | J. R. ABERCROMBIE, ESQ., M.L.C.

Bombay Port Trust.

V. A. GRANTHAM ESQ.
F. C. ANNESLEY, ESQ.
T. E. CUNNINGHAM, ESQ.
A. K. GRAHAM, ESQ.
SIR LESLIE HUDSON, KT.

Bombay Improvements Committee.

SIR REGINALD SPENCE, KT.

Bombay Municipal Corporation.

H. J. DAVIS, ESQ.

Sydenham College of Commerce Advisory Board.

SIR LESLIE HUDSON, KT. M.L.C. | L. F. TUCKER, ESQ.

Bombay Smoke Nuisances Commission.

B. BROWN, ESQ.

St. George's Hospital Advisory Committee.

A. K. GRAHAM, ESQ.

Sir Leslie Wilson's Hospital Fund.

C. N. MOBERLEY, ESQ., C. I. E.

Indian Central Cotton Committee.

J. A. KAY, ESQ.

Empire Cotton Growing Corporation.

H. P. M. RAE, ESQ.

Advisory Committee to the Director of Development.

MAJOR G. C. RICHARDSON, D.S.O., M.C.

Auxiliary Force Advisory Committee.

H. R. WATSON, ESQ.

Ex. Services Association.

J. A. KAY ESQ., (*Ex-officio*).

British Imperial Council of Commerce.

SIR MALCOLM HOGG, KT.

Local Railway Advisory Committees.

G. I. P. RAILWAY—F. C. ANNESLEY, ESQ.
B. B. & C. I. RAILWAY—F. C. ANNESLEY, ESQ.

Chairmen.

J. Skinner	1836-37	J. K. Bythell	1872-73
M. T. Brownrigg	1837-38	H. E. Bright / E. Lord	1873-74
H. G. Gordon	1838-39	D. Watson	1874-75
J. Skinner	1839-40	J. A. Forbes	1875-76
T. R. Richmond	1840-41	G. F. Henry / Donald Graham	1876-77
C. B. Skinner	1841-42	Walter Lang	1877-78
S. D. Murray	1842-43	M. Mowat	1878-79
J. Wright / E. Lyon	1843-44	C. Macdonald	1879-80
T. Cardwell	1844-45	J. N. Graham	1880-81
J. Smith	1845-46	E. Comber / W. M. Macaulay	1881-82
W. Graham	1846-47	James Thorburn	1882-83
John Parsons	1847-48	Sir F. Forbes Adam, Kt., C. I. E.,	1883-84,
A. G. Latham	1848-49		1884-85, 1886, 1887, 1888, 1889
Robert Strong	1849-50	A. F. Beaufort	1890°
W. S. Grey	1850-51	L.R.W. Forrest,	1890°, 1891, 1892°
John Parsons	1851-52	J. L. Symons	1892°
A. H. Campbell	1852-53	R. S. Campbell	1893°
H. B. Gilmour	1853-54	W.R. Macdonell,	1893°, 1894, 1895
James Graham	1854-55	A. F. Beaufort	1896
W. F. Hunter	1855-56	A. Abercrombie	1897
A. T. Binny / H. B. Gilmour	1856-57	R. H. Macaulay	1898
John Fleming	1857-58	A. Abercrombie	1899
Robert Ryrie	1858-59	William Greaves,	1900, 1901, 1902°
H. D. Cartwright / Henry Scott	1859-60	J. M. Dick	1902°, 1903
Andrew Grant		C. H. Armstrong	1904, 1905
George Hamilton / George Lord	1860-61	H. E. E. Procter	1906
James N. Fleming / Michael H. Scott	1861-62	C. H. Armstrong	1907
Robert Hannay / Alexander Brown	1862-63	Sir Henry Procter, Kt.	1908
Andrew Grant	1863-64	C. H. Armstrong	1909
A. C. Gumpert / Alexander Stewart	1864-65	R. G. Monteath	1910
A. J. Hunter	1865-66	Sir Chas. Armstrong, Kt.	1911, 1912, 1913
W. Christian / A. J. Hunter / Alexander Brown	1866-67	Marshall F. Reid, C. I. E.	1914
J. Foggo	1867-68	T. W. Birkett	1915
Hamilton Maxwell	1868-69	J. S. Wardlaw Milne	1916
H. E. Astley / D. Graham	1869-70	Malcolm N. Hogg	1917, 1918
A. D. Grant	1870-71	Nigel F. Paton	1919
W. G. Hall	1871-72	A. H. Froom	1920
		H. P. W. Macnaghten	1921
		Sir Frank Nelson, Kt.	1922-1923
		L. S. Hudson	1924
		V. A. Grantham	1925
		J. A. Kay	1926

(° Part year.)

Secretaries.

R. X. Murphy	1836-38	James Taylor	1864-73
J. E. Brenan	1838	John Gordon	1873-84
R. X. Murphy	1838-41	David Watson (Acting)	1881-82
T. J. A. Scott	1841-46	John Marshall	1884-98
John Connon	1846-57	Frederick Noël-Paton	1898-1905
John Mawson	1857-59	J. B. Leslie-Rogers	1905-1911
J. A. Crowe (Acting)	1858-59	R. E. Gregor-Pearse	1912-1920
H. Brooke	1859-64	C. B Sayer.	1921-1925

R. Sulivan Appointed ... 1925.

Bombay Chamber of Commerce.

ANNUAL GENERAL MEETING.

The Annual General Meeting of the Members of the Bombay Chamber of Commerce was held in the rooms of the Chamber, Grahams Buildings, on Wednesday, 17th March 1926, at 3 P.M. to transact the following business :—

(1) To adopt the Report of the Committee of the Chamber for the year 1925;

(2) To confirm the nomination of the Members of the Committee of the Chamber for the year 1926-27 in accordance with the provisions of Article 39 (*g*);

(3) To appoint Auditors of the Chamber's Accounts for the year 1926 and to fix their remuneration;

and to transact any other business that might be brought forward.

Mr. V. A. Grantham, President of the Chamber, presided and was supported by Mr. J. A. Kay, Vice-President of the Chamber, Messrs. J. R. Abercrombie, M.L.C., A. K. Graham, R. McLean, A. B. Morrison, G. Sugdury and L. F. Tucker, Members of the Committee of the Chamber.

Amongst those present were :—

Captain E. J. Headlam, C.M.G., D.S.O., A.D.C., R.I.M., Director, Royal Indian Marine ; Mr. W. W. Nind, Collector of Customs; Mr. P. G. Rogers, C.I.E., I.C.S., Postmaster General ; Mr. J. S. Buckner, Presidency Postmaster ; Mr. W. H. Neilson, C.B.E., Chairman, Bombay Port Trust ; Mr. W. R. S. Sharpe, Deputy Chairman, Bombay Port Trust ; Mr. H. T. Gorrie, Chairman, Fire Insurance Association ; Mr. A. Geddis, Chairman, Millowners' Association ; Mr. N. M. Murray and Mr. D. S. McClure, Managing Governors, Imperial Bank of India ; Mr. F. E. Hard-

castle, Consul for Norway; Sir Currimbhoy Ebrahim, Bart.; Mr. B. C. Burt, M.B.E., Indian Central Cotton Committee; Lt.-Col. W. T. C. Huffam, O.B.E., M.C., (of Sir Alexander Gibb and Partners); Mr. C. A. Carmichael of Messrs. Andrew Yule & Co.; Mr. S. G. Wheeler, President, Motor Traders Association.

The following members of the Chamber attended the meeting:—

Mr. H. T. Acton	Messrs. Balmer Lawrie & Co.
„ B. G. Davy	„ J. A. Begbie & Co., Ltd.
„ H. J. Davis	„ Bennett, Coleman & Co., Ltd.
„ I. T. J. Brown	„ W. H. Brady & Co., Ltd.
„ J. Tinker	
„ A. L. Cooper	„ J. Duxbury & Co., Ltd.
„ H. A. Marsden	
„ A. Geddis	„ James Finlay & Co., Ltd.
„ C. F. Morris	
„ E. J. Bunbury ..	„ Forbes, Forbes, Campbell & Co., Ltd.
„ M. Fox	
„ J. M. Taylor	
„ S. L. Symonds	
„ R. S. Haddon	„ Gillanders Arbuthnot & Co.
„ J. P. Baggs	
„ R. D. England	„ Grahams Trading Co., Ltd.
„ R. Randow	„ Gutmann & Co.
„ W. Lengacher	„ Kahn & Kahn.
„ Y. Leveque	
„ D. W. Wilson, C.I.E. ..	„ Killick Nixon & Co.
„ E. C. Reid	
„ F. A. H. East	
„ R. C. Lowndes	
„ R. E. Lewis	„ Lewis & Jones.
„ W. T. Jones	

Mr. J. B. Hodgson	Messrs. Lionel Edwards, Ltd.
„ W. Deacon	„ Lyon Lord & Co., Ltd.
„ A. F. D. Knight ..	
„ D. J. MacGillivray ..	„ Mackinnon Mackenzie & Co.
„ A. J. B. Mitchell ..	
„ Cowasji Cursetji Dalal ..	„ Moolji Jetha & Co.
„ N. Macleod Selkirk ..	„ Ormerods (India), Ltd.
„ A. C. Hinrichs	„ Parke Davis & Co.
Sir Reginald Spence	„ Phipson & Co., Ltd.
Mr. H. B. Edwards	„ Reuters, Ltd.
„ W. R. Padgett	„ B. Reif.
„ M. B. Padgett	
Major G. C. Richardson, D.S.O., M.C.	„ Richardson & Cruddas.
Mr. H. H. Sawyer	„ David Sassoon & Co., Ltd.
„ Albert Raymond ..	„ E. D. Sassoon & Co., Ltd.
„ Reginald Locke	„ W. H. Scales & Co., Ltd.
„ K. M. Fraser	„ Shaw Wallace & Co.
„ K. T. Engineer	„ Stewart and Lloyds, Ltd.
„ T. E Cunningham ..	„ Turner Morrison & Co., Ltd.
„ G. Z. Meli	„ Volkart Brothers.
„ R. S. Dudley	
„ K. Isler	
„ A. Boller	
„ G. L. Winterbotham ..	„ Wallace & Co.
„ E. Miller	The Asiatic Petroleum Co. (India), Ltd.
„ S. J. Gillum	The Bombay Company, Ltd.
„ C. H. Goodall	
„ N. N. Wadia, C.I.E. ..	The Bombay Dyeing & Mfg. Co., Ltd.
„ C. N. Moberley, C.I.E. ..	The Bombay Electric Supply &
A. S. Trollip	Tramways Co., Ltd.

Mr. W. T. Lane	The Bombay Gas Co., Ltd.
„ F. E. Rosher	The Indian States and Eastern Agency, Ltd.
„ L. W. H. Young	The Bombay Steam Navigation Co., Ltd.
„ J. G. Ridland	The Imperial Bank of India.
„ H. A. W. Brent	The International Banking Corporation.
„ E. H. Curling	Lloyds Bank, Limited.
Sir Ernest Jackson, Kt., C.I.E.	Agent, B. B. & C. I. Railway.
Mr. A. F. Richards	The Eagle Star and British Dominions Insurance Co., Ltd.
„ R. J. Duff	The New India Assurance Co., Ltd.
„ H. T. Gorrie	The South British Insurance Co., Ltd.
„ P. J. Roche	The Sun Life Assurance Co. of Canada.
„ S. Schele	The Western India Match Co.
„ J. R. C. Badham ..	The Motor Union Insurance Co., Ltd.

Mr. R. J. F. Sulivan, Secretary of the Chamber.

The notice convening the meeting having been read, Mr. V. A. Grantham, in opening the proceedings, said :—Gentlemen,—It is my pleasure and privilege to propose the adoption of the Report of the Committee of the Bombay Chamber of Commerce for the year 1925 but before doing so, I am sure you will wish me to say how much we deplore not only the absence of H. E. The Governor from our meeting to-day, but the reason for that absence. The news of Lady Wilson's sudden illness came as a great shock to Bombay, with whose charitable and philanthropic enterprises she has so completely identified herself, and we wish her a speedy recovery while to His Excellency we offer our warm sympathy.

May I also extend a warm welcome to our other guests here present.

During the past year, gentlemen, your Committee has been called upon to deal with the usual large and varied number of subjects. The monthly excerpts of our proceedings have kept you informed periodically of our activities and the Report on the table before you will show you even more clearly the extent to which your interests have been studied. I do not propose to attempt to comment of course on all the subjects discussed in the Report. Many of them are of paramount importance but time will permit me to deal with a few only.

I will take Exchange and Currency first. One of the events of the year, perhaps the most important, has been the appointment of the Royal Commission which is now engaged in examining the several important matters surrounding this subject. Our newspapers have been flooded, not only with extracts from the large volume of written evidence submitted to the Commission, but also with the views of many other interested persons, so I will not inflict my personal views upon you at any length. I will only remind you that your Committee, after consulting all members of the Chamber, decided to submit evidence to the Commission and that a copy of the evidence submitted has been sent to you all. It was supplemented orally by Mr. Brent and myself and I should like to take this opportunity of thanking him warmly for his assistance. In our evidence, we suggested as the ultimate goal for India, an effective gold standard accompanied by a silver rupee of limited issue, with the ratio between it and the sovereign fixed at 1/6 and we stated our opinion that the time was now ripe to fix this ratio. We also recommended the transfer to the Imperial Bank, with due safeguards, of the Remittance and Currency business of the Government of India and we pleaded for a Rs. 10 gold coin because we felt that a coin of larger denomination would not be popular as a form of currency.

It is quite clear that opinion in India overwhelmingly favours the adoption of a gold standard but there is a considerable difference of opinion as to whether the ratio should be fixed at 1/6 or 1/4. There must of course be a sharp conflict of opinion on a matter of this sort between trading and manufacturing interests but apart from that there is room for a perfectly honest difference of opinion as to whether it is more expedient at this stage for India to allow a rupee to remain at 1/6 or to agree to the somewhat drastic action necessary to replace the 1/4 rate on the statute book. Moreover there is reasonable room for doubt as to whether the 1/4 rate could safely be maintained. The fixing of the exchange ratio of what is virtually a token coin, following on currency difficulties such as we have witnessed during the last ten years, cannot in any case be equitable to everybody and the extent to which prices have adjusted themselves to the present level of Exchange must be taken into consideration and again the possible effect of a sudden change in the ratio, at this stage, on India's Imports and Balance of Trade both of which have experienced and are experiencing changes likely to be of a permanent character, due to high manufacturing costs and increased protective duties must not be overlooked and it is for the Commission to decide, after hearing all the evidence, wherein lies the greater expediency. The broader question of how long it would take to make a complete gold standard effective in India is a far more difficult one to answer, for it involves the absorption of large quantities of gold and the sale of vast quantities of silver, and these are matters of international importance inextricably interwoven with the question of India's foreign credit, matters on which, I venture to say, few in India have the full knowledge necessary to enable them to come to a competent conclusion so that it is incumbent on India, without in any way sacrificing her independence, to consult the highest international opinions before embarking on any new policy.

Those of us who were privileged to appear as witnesses before the Royal Commission were impressed with the high-

mindedness, ability and fairness of the Chairman and Members all of which qualities make the agitation against the personnel of the Commission the more regrettable. Speaking on this matter in August last year, in Bombay, the Hon'ble the Finance Member stated that what was wanted on a Commission was to have thoroughly impartial men who had not committed themselves in advance to any particular view. This speech impressed me considerably in the light of subsequent events for it became only too clear that those who talked loudest of what they were pleased to call a packed Commission were straining every nerve to gain the appointment of sufficient men of their own point of view to ensure the Commission really being packed but on their side. The whole episode was discreditable to Bombay and it is to be hoped that it will be buried and forgotten as soon as possible.

During the year it has been our privilege to receive a visit from the Hon'ble Sir Basil Blackett, to whom we tender our warmest congratulations on the richly merited honour bestowed on him at the New Year. Sir Basil's natural genius has hitherto been accompanied by unusual good fortune in the dispositions of the clerk of the weather and in recording with pleasure yet another good monsoon it will not be out of place to remind you of the robust optimism displayed by His Excellency the Viceroy, in the very able review of India's trade which he delivered to the Associated Chambers of Commerce last December, for you will, I know, have appreciated keenly his remarks, especially with regard to the greatly improved financial position of India as a whole. It is more than satisfactory that it was unnessary to borrow fresh money in 1925 a year in which one of the outstanding successes has been the Conversion Loan. The grand total of conversions, amounting to over Rs. 30 crores, affording Government not only a reduction of liability for repayment during the next few years but also ensuring an annual saving of interest and perquisites in the way of Income Tax, are a matter for our heartiest congratulations to the Finance Member.

In addition to the Currency Commission, the year has been responsible for two other Committees, the Taxation and Economic Enquiry Committees. We tendered written evidence to both and gave oral evidence before the former, and I should like to offer my special thanks to Mr. Peterson for the great assistance he rendered me in helping to give oral evidence.

The Taxation Committee's report only came into our hands at the beginning of this month and in the time at my disposal I do not pretend to have studied it at all deeply. But there are one or two outstanding features which at once attract attention.

The first is the proposal to modify the existing Devolution Rule 15 in regard to the payment to the Provinces of a share in Income Tax receipts. It is pleasant to note that the Taxation Committee recognises that under the existing system of crediting Income Tax in full to the Government of India, the Provinces in which industries predominate are likely to suffer and that if the purpose of the present Rule was to secure to the large industrial Provinces a share in the growing revenue from taxation of Incomes, it has failed in its object. I am naturally not in a position yet to discuss the merits of the recommendations now made by the Committees and I only wish to record my satisfaction that they have proposed a scheme whereby the Provinces really can share in the proceeds of Income Tax, and my hope that this is the beginning of the end of our long struggle to obtain justice for Bombay in connection with the Meston settlement. If it is, the credit will be due in no small measure to the present Government of Bombay for their persistence in the matter.

The next point that calls for attention is the condemnation by the Committee of Octroi and Terminal Taxes. I shall have something further to say about this a little later on in my speech.

The third point is a question of Super-Tax on Companies and here, I confess, I am disappointed with the findings of the Com-

mittee, for in recommending its continuation in the form of a pure Corporation Tax, they would appear to have overlooked the most cogent arguments for its abolition. For example, no mention is made of the fact that this tax was in its origin entirely a war measure, passed to meet a special and definite emergency. A similar tax in England has already been abolished mainly owing to the urgent representations of the commercial community that it was a definite bar to their competing successfully in world markets. And no cognisance is taken of the fact that it is a tax on the small shareholder who is not otherwise liable to super-tax inasmuch as it mulcts him of what would be distributed to him in the shape of dividends or credited to the reserves of his company, to his ultimate advantage, and that a tax having the effect of making investments in companies less attractive than they would otherwise be, must directly discourage the investing habit which Government profess to be doing their best to foster among the people of India and is therefore a direct discouragement to industrial development in India.

To one other matter of all-India importance, I should like to refer and that is the reduction of railway freight on long distance coal traffic. This Chamber has for some considerable time pleaded for a more sympathetic and far-sighted policy on the part of the Government of India in this matter for it has always appeared to us that such a reduction would cheapen, and so increase industrial production, with consequential benefit to the country as a whole and to the coal trade. In October last we again addressed the Government of India on the subject and suggested that the fall in the price of coal in itself should substantially help the railways to make a 10 per cent reduction in coal freight over long distances. In the last Railway Budget, Sir Charles Innes announced a 10 per cent. reduction in freight on all coal carried over 400 miles, a reduction making a difference of Rs. 1-10 per ton in the price of coal sent from Jharria to Bombay, and I know you will join with me in congratulating

him on what we all feel to be a statesmanlike and far-seeing policy. An immediate loss will inevitably be shown by this reduction but the ultimate results should be of a far-reaching character, affecting the whole of the country's industries.

In this connection it will not be out of place to refer to the proposed protective duty on imported coal. This Chamber has throughout opposed such a duty and it would appear to be quite clear from a study of the statistics of the import of foreign coal into Bombay during the past five years that Indian coal is regaining the position it lost after the war without the necessity for such a tariff, I cannot state too clearly my conviction that the last thing that Indian Industries and Railways want is dearer coal and that any remedy for the difficulties of the coal trade involving dearer coal should be resolutely opposed. As Sir Thomas Catto remarked in a recent speech in Calcutta, quality and price must be the watch-words of the coal trade and so, while we can give our unqaulified approval to measures calculated to reduce the price of coal to consumers, such as the reduction in freight on long distance coal traffic we must be equally firm in our opposition to measures which, such as the proposed Import Tariff, must tend towards higher coal prices.

Passing from the subject of coal, I should like to refer to the extremely satisfactory character of the Railway Budget recently presented by Sir Charles Innes and to voice especially our gratification over the far-reaching improvements foreshadowed in connection with both our local railways. These improvements should, in the course of time, beneficially affect the whole trade of the port and in consequence the prosperity of the citizens of Bombay.

It is my misfortune to have to record yet another year of trade depression a year in fact when depression has been more acute than any we have known since the end of the post-war boom. Many causes have contributed to this, not least amongst

which is the fact that the commercial community, as the result of a series of reverses, has lost a large portion of those financial resources which form the backbone and the stamina of its trade and in consequence, would appear momentarily not to have its usual recuperative power. During the year wages, prices, exchange and world conditions generally have all been in process of adjustments and have contributed their quota towards the general disorganisation of trade but I confidently feel that we are at last emerging from underneath the shadow of this monster nightmare of depression and, if the next monsoon is not unfavourable, that my successor will have a happier task to perform when he addresses you next year.

Needless to say, a time of acute depression such as we have witnessed, calls for the most searching examination of our methods of business and organisation and the exercise of the most rigid economy, and this of course applies no less to Government and other local authorities than to ourselves. No good will be done by brooding over past losses and it is satisfactory to feel that this has never been a failing attributable to the merchants of Bombay. But to examine the past with a view to deriving information therefrom for our future guidance is a different matter and I propose therefore to dwell very briefly on certain aspects of the relation between the provincial and other public finances and our trade, that present themselves to me.

Taking first our provincial finances. In all save one respect we can, I think, congratulate the Government of Bombay on their intrinsic soundness. The one cause for anxiety lies in the large quantity of money locked up in development schemes and we know, unfortunately, that a large sum of public money has been invested in a losing venture.

The second is the financial position of our two municipal bodies, the Municipality proper and the Improvement Trust, now merged into the Municipality, where our responsibilities are even greater inasmuch as the whole control, the dictation of policy, and the

prevention of waste are vested in the citizens themselves, and the third, the financial position of the Port Trust for whose well being the elected commercial representatives are so largely responsible. In connection with all these, we have now to ask ourselves whether our money is laid out in such a manner as to ensure a profitable return ultimately and secondly whether the trade of the port can afford to bear the heavy burden of financial responsibility entailed until such time as these ventures reach fruition.

I can say without hesitation that I have every confidence in our big irrigation schemes but I have not been so confident perhaps through lack of information, as to the results of expenditure in other directions or in the capacity of our trade to bear the burdens imposed.

Capital expenditure under any of these three headings has got to be paid for in some form or other and while certain development schemes are calculated by their own productiveness to pay their own cost in the course of time, and the interest on a good deal of the capital expended on municipal and port development is automatically paid for by increasing trade, a large portion of the municipal and port expenditure must be a charge on the present generation only to be recouped by extra taxation, while any failure in development schemes generally whosesoever they may be, must also be paid for by current and future taxation. It is extraordinarily difficult for us to form any estimate of the collective effect of large programmes of expenditure by Government, the Municipality and the Port Trust, but it will be patent to you all that over-expenditure in any direction must be a direct deterrent to the trade and prosperity of the port. In our varying capacities as Members of the Legislative Council, the Municipality, and the Port Trust it is possible for us to keep a watchful eye on expenditure with a view to retrenchment and the practice of economy but we all realise, I think, that wise measures of development are as necessary for our well being as the practice of economy and the last thing any of us want is that the commer-

cial community should lose its sense of vision and be reduced to a state of impotent and non-constructive criticism. So, to my mind, it would be an advantage if there were some co-ordination in the development of the city, the port and the province, based on the trade figures and our probable requirements, and I suggest that if the Finance Department of the Government of Bombay, who alone have all the necessary data to enable them to do so, could publicly review from time to time the finances of Government and our three big local bodies, with a view to establishing their possible collective effect on the trade of the port, it would be a welcome departure and a help to us all in our efforts to decide whether and what further capital expenditure is needed.

In making this suggestion I hope I shall not be suspected of aiming at centralisation and an infringement of the rights of local authorities. Nothing is further from my mind. I do not suggest any further control by Government but only that large schemes of expenditure by more than one body should only be entered into with some knowledge of what the collective effect may be, instead of piecemeal, and that the necessary knowledge should be disseminated by Government.

Your Committee, last year, did its best to form some appreciation of the problem as it then stood and I confess that we were not very happy over the picture disclosed. We therefore sent a lengthy memorandum to Government, to which we have only within the last few days received a reply. This reply is full and helpful but there has not been time for the out-going Committee to give it the full examination that it merits. The main point is that Government express their confidence that the burden of taxation disclosed is not too heavy for the trade and industry of this great City and Presidency to bear and with this conclusion I am in substantial agreement; but the question for consideration now, is whether further taxation can be imposed without crippling our trade and with a view to establishing the answer to this question we also conducted, last year, a searching exami-

nation into the cost of the port in relation to other ports and the specific trades passing through those ports and our report, which was placed before you early in January, has also been sent to Government, the Municipality and the Port Trust for examination. The figures prepared are of the greatest interest and will repay close study and they are being supplemented gradually with further information that is being sent to us by our members, dealing with trades which we were unable to touch upon in the report. The figures show, I am afraid, that we have reached a point where any additional taxation may have the gravest effect on the trade of the port and it is our duty, in the light of these figures, to see that our trade and industries are not jeopardised. But I would reiterate that it is more than difficult to take a broad view in times of depression unless the fullest information is available with which to back that view and it is for that reason that I suggest that Government should put their own appreciation of the matter before the public at regular intervals.

It should be clearly understood by everyone, in this connection that trade figures showing an increase or a decrease of trade are in themselves useless for the determination of the problem I have outlined. What we have to study are the Bombay trade figures in relation to the total trade of India in each commodity. Whether the crops are big or small or whether imports are big or small are matters which are relatively unimportant and we must ensure not merely that Bombay's share of the total trade in each commodity does not decrease but that it increases, for it is a truism that to stand still in trade is to go backwards.

I should consider my remarks incomplete if I do not make more than a passing reference to our premier industry. The depression hanging over the trade of Bombay has been felt in an especial degree by the local mill industry and inasmuch as the fortunes of Bombay depend to a large extent on the prosperity of her major industry it is our duty to examine the position of

that industry critically and sympathetically. Much has already been written and spoken on this subject, and quite recently I dealt with the matter at some length at a meeting of the Associated Chambers of Commerce in Calcutta. The price of cotton, reduced powers of consumption of the finished article, the maladjustment of wages and prices, inefficiency of labour through absenteeism, have all added their quota towards the general failure but the most difficult feature has been the competition that has come from Japan for she has been responsible for two contributory causes to Bombay's depression, beyond the power of the local mills to combat, the first her depreciated exchange, and the second the fact that the Japanese mills employ female and child labour in a manner absolutely at variance with the terms of the Washington Convention. The depreciation in Japanese exchange was due to well marked causes, beyond the power of Japan herself to prevent, and my belief is that she has made every effort to restore the yen to its par value. But the failure to ratify the terms of the Washington Convention is a matter which could be put right by Japan if she had the will to do so and as long as she does not do so, she preserves an unfair advantage over India's industry. The alternative remedy lies in the hands of India herself and I once again suggest that it is time that the merchants of Bombay faced the real issue, for to call upon Government for protection against this unfair competition is futile unless the problem of what that protection entails has been fully examined and the possible results appreciated. The stumbling block, of course, is the Japanese Convention of 1905, which it is within the power of India to denounce. A denunciation of the Convention of course would be liable to provoke a tariff war and a tariff war might entail an unnecessary blow being struck at the Indian pig iron export business. Many other issues are involved, and the problem wants close examination before further appeals are put up to Government, but assuming that protection to the local industry is required in some form or other in order to meet unfair competition, the problem for Bombay to

consider is whether it is best to denounce the convention and risk a tariff war with its inevitable unexpected repercussions to India as a whole or whether the safer course for the present lies in a modified form of Imperial preference covering a Safeguarding of Industries Act, under which much the same result might be obtained. The latter course would be quite feasible under the terms of the Convention but if India, for sentimental reasons, declines to consider it the only alternative would appear to be the denunciation of the Convention in order to give protection to the local industry.

At the same time I should like to make it quite clear that I am not in favour of a general protective tariff against Japan. All that I advocate is specific protection for as long as she elects to enjoy the advantages that accrue to her through non-ratification of the terms of the Washington Convention.

No reference to the Mill Industry would be complete without recording our satisfaction at the abolition of the Excise Duty. This Chamber has publicly expressed itself on several occasions during the last ten years, in favour of its removal and we welcome the step that has now been taken.

Turning to more purely local affairs, it is with satisfaction that we can record the passing of the Stock Exchange Bill, the final draft of which was arrived at after much discussion and the closest consultation with all interests. The Bill has a strong family likeness to the Bombay Cotton Contracts Act of 1922, which provides for a minimum of interference by Government, and if the powers reserved by Government under the new Bill are used by them as wisely as have been their powers under the Cotton Contracts Act, and the Stock Exchange observes its own obligations under the Act as conscientiously as the East India Cotton Association has done, we can be reasonably sure that the Stock Exchange will in future be the source of legitimate pride to our city that it should be. The proposed rules of the Stock Exchange, on which so much depends, are now under discussion.

The passing of the Improvement Trust to the Municipality is a landmark in the history of Bombay and it is with satisfaction that I can record that this Chamber preserves its seat on the newly constituted Improvements Committee. We can claim, I think, without fear of contradiction, that our representatives on the Improvement Trust have been of service to the city and that their services have been appreciated by those who have been in a position to gauge the measure of their labours and I feel sure that the clause in the new Act which provides for their continued services will not be regretted by the city. We for our part will do our utmost loyally to help the newly constituted body.

One other piece of legislation passed by the Bombay Council is a matter for congratulation by this Chamber because it inaugurates an improvement for which we have pressed for a very long time. I refer to the amendment of the Port Trust Act which provides for the Port Trust undertaking the responsibility for cargo landed by night in the Bombay docks. This important piece of legislation puts our docks on the same footing as other docks of similar importance and will, I know, be a great boon to traders.

It is necessary that I should refer, in passing, to the vexed question of Terminal Taxes. As you are aware, your President in his speech last year referred to the fact that we had submitted a tentative schedule of taxes to the Municipality at their request, thereby signifying our agreement with the principle underlying these taxes. Your Committee this year, after the fullest consultation with the members, and as the result of further correspondence with the Port Trust, finally decided to reverse the decision arrived at by the 1923 Committee and notified the Municipality and Government to that effect. Our change of front has been adversely criticised in one or two quarters and more particularly of course by the Municipality. This is quite natural for it must have been a disappointment to them just when they expected us to swallow the attractive fly they had prepared to realise that

they were not going to land their fish. To be serious I have no respect whatever for a body which has not the strength of mind to change its opinion, for nothing is more dangerous than unswerving loyalty to an opinion that has been proved to have been based on wrong premises, and it is more than interesting to note that this is a case of history repeating itself for almost exactly the same thing happened in 1903. The prime reason for the tax from the Municipality's point of view, of course, was to raise money. The attractiveness of the fly prepared by them lay in the suggestion that the chicanery of town duties would be avoided if terminal taxes were substituted and the bait was strengthened firstly by playing on our fear that Government might find it difficult to resist their proposals in view of Government having already sanctioned terminal taxes in Karachi and a Cotton Cess in Bombay and secondly by our own fear that if we did not co-operate in preparing a reasonable schedule of taxes, we might get something unreasonable. Your Committee this year brushed these arguments aside. They realised that the principle of terminal taxation, involving, as it does, transit taxation, was a thoroughly bad one and that to agree to the proposal, however attractive it might appear, was to agree to the insertion of a particularly dangerous wedge. Over and above all that, the times had changed and Bombay trade could no longer afford to pay the taxation that was contemplated. Once we realised the full implication of the Municipal suggestion, we used every opportunity for counter-propaganda, ending with our resolution moved and passed at the meeting of the Associated Chambers of Commerce, and I can only commend to my successors the task of opposition to this dangerous form of taxation and express my hope that Government will never consent to its being introduced in Bombay.

Before leaving this subject, I must refer to the local cess of Re. 1 per bale levied on all cotton entering Bombay. This cess, as His Excellency observed in a speech delivered at the opening

of the new Cotton Exchange, was imposed for the special purpose of obtaining from the premier industry of Bombay, assistance to the Development Department in its housing schemes, but, inasmuch as it is collected on all cotton entering Bombay whether for local mill consumption or for export, it is a source of real grievance to cotton exporters who have no real concern with mill housing schemes. I am only too well aware of the difficulties of removing this tax at this stage but I should be failing in my duty if I did not state clearly my conviction that it is actually causing a diversion of trade from Bombay to other ports and in particular to Karachi. Our recent examination into the cost of our port in relation to other ports, to which I have already referred, shows that Bombay's share of India's export trade in cotton has declined for 4 years in succession, while Karachi's share has increased for 4 years and Madras's share for 3 years, in succession. We should not complain if these increases were due entirely to increases in the growth of cotton in the Karachi and Madras spheres but it would appear that portions of the increases are due to the loss of border line trade as a direct result of the expense of Bombay port and a further analysis shows that the difference in expense between Bombay and the other two ports consists almost entirely of the Re 1 per bale that Bombay exporters have to pay in the shape of the local cotton cess. It should be borne in mind, moreover, that the tax amounts to nearly ¾ per cent. which is an exceptionally large figure in a cotton calculation. This local cess is a striking example of the harm a transit tax can do and I would earnestly request the Government of Bombay to consider whether it would not pay Bombay better to retain her full trade and her powers of paying taxation than to lose both. If the answer be in the affirmative, it would appear to be expedient to replace this cess with some other form of taxation, more evenly distributed over the whole population.

The telephone system in Bombay gives rise to perennial discussion. Last year my predecessor drew attention to the efficiency of the new automatic service. This year I draw your atten-

tion to the fact that the Telephone Company wishes to alter its method of charging for that service so as to yield a greater revenue to the Company. With the new method suggested, the message rate system, your Committee are in entire sympathy for it cannot be logically contested that the small or occasional user should have to pay as much for his telephone as the large and constant user. Your Committee also agree that the principle of reduction of price to the small user is calculated to increase the number of users and so to increase the usefulness of the system. But we felt very strongly that there was neither necessity nor equity behind the proposed scale of rates and stated our reasons for that opinion in detail and I hope that the Company will see the justice of our representation. For financial reasons however it would appear to be necessary for us to agree to the proposed scale during the inauguration of the new system and I am glad to say therefore that the Company has agreed to a periodical re-examination of the proposed scale of rates in the light of information that will be gained from actual working experience, and it will be the business of future committees to examine this information carefully with a view to obtaining ultimately a reduction in the rates now proposed to be charged.

I now turn to our domestic affairs. The total membership of the Chamber on the 31st December last was 149 and 3 Associate members as compared with 142 and 1 Associate member at the end of the previous year. This increase is gratifying but there are still many firms and individuals, I think, who are not members of the Chamber, who do not realise the extent to which their interests are protected by the Chamber and I appeal to them to come forward and share in the cost of their protection. In these days of political turmoil, the shortsightedness involved in not supporting the one central organisation that is capable of making its views heard and felt on commercial matters is self evident and selfishness in such a matter cannot be too greatly deprecated. The British trading community to-day needs absolute unity and all the support that it can get.

As regards the Chamber's finances, I have to record a further loss on the year's working but I am glad to be able to tell you that it is much smaller than that of last year. In view of the disastrous results of 1923 and 1924, one of the first acts of your Committee in 1925 was a thorough examination into all items of Income and Expenditure. Your Committee did not assume office until March and it was well into May before they could complete their enquiry ; the result of which was to show that in spite of the efforts of the 1924 Committee, a loss of Rs. 29,000 was probable in 1925 if nothing was done to stop it. But prompt action was taken and in spite of the great depression in trade during the last six months of the year, which seriously affected the results of our Measurement Department, we succeeded in reducing the potential loss of Rs. 29,000 to an actual loss of Rs. 16,189, although we had only six months in which to make our actions effective. As the result of the economies we have made, the revision of certain of our charges and our increased membership, I feel reasonably sure that my successor will be able to present you next year with an account showing a credit balance, provided there is no further serious deterioration in trade.

A feature of the year under review has been the greatly increased use which the Committee has made of the four standing Sub-Committees whose names are printed in the Report, and while I plead guilty to having thrown a very large volume of work on to their shoulders, I venture to say that the result has justified my action. The advice the Committee has received from them has been extraordinarily sound and helpful and the broadening of interests has been all to the good. To these Sub-Committees and their chairmen Messrs. Fox, Sawyer, Reid and Brent, I am deeply grateful.

To the members of the various special sub-committees appointed during the year in connection with the numerous matters mentioned in the Report I have to express my special thanks for the able manner in which they discharged their duties. Members

of the Committee and the four standing Sub-Committees participated in this work of course and the thanks of the Chamber are also due to them but I should like specially to mention the gentlemen outside those committees who so cheerfully helped us. I refer to Messrs. Ingram, Gulliland, Peterson, Cheminais, Duff, Gorrie, St. Paul, Forrest, McGregor, Young, Captains Wiles, Elliot, MacLean and Barnett, Messrs. Biggar, Stones and D. W. Wilson.

To the Vice-President, Mr. Kay, I wish to express my deep sense of gratitude for his help and support throughout the year. I have worked with Mr. Kay on many committees now, and no one realises better than I do, how hard he works for the public good or the value of that work. I congratulate you heartily on having secured him as your President for the coming year. I am delighted, also, that you have secured Mr. Abercrombe as your Vice-President and I know you will not regret your choice.

I cannot adequately thank the remaining members of the committee for the splendid manner in which they have coped with the mass of hard work put before them and for the very helpful criticisms they have put forward on a multiplicity of subjects and I have to mention Mr. Graham and Sir Arthur Froom in particular for their great assistance in giving a lead to the Committee during the absence of myself and the Vice-President from Bombay.

Turning to the Chamber's staff we lost both Mr. Sayer and Mr. Ainscough through resignation during the year. To both we owe much for their hard and able work. Their dual resignation threw much extra work of course on to your Secretary, Mr. Sulivan and on to Mr. Royal, but fortunately we have discovered in Mr. Sulivan an ideal successor to Mr. Sayer. I am afraid I have been guilty of overworking both Mr. Sulivan and Mr. Royal during the year in my anxiety to effect certain necessary reforms and to bring our work right up to date, and I cannot be sufficiently grateful therefore for the very able and uncomplaining manner

in which they both have fulfilled their duties, and I tender them my grateful thanks for all they have done. I must also pay my tribute to the good work done by the office and outside staffs of the Chamber.

I now beg to propose that the Report of the Committee of the Bombay Chamber of Commerce for the year 1925 be adopted and confirmed.

Mr. J. A. Kay, in seconding the adoption of the Report, said :— Mr. President, and Gentlemen,—I think you will agree that the address we have just heard is not only a very able account of our esteemed President's stewardship for the year, but is also one which contains much food for sober thought, containing as it does observations on topics of great interest to all commercial men in this city.

Those of you who have read our recent annual reports must be impressed by the number and variety of the questions which have to be dealt with by our body. These are not always merely local commercial matters, many of them have a strong political savour whilst others indicate the tendency of Government to trench on activities which affect trade in more than one direction. Now whilst it is, and always must be, the policy of this Chamber to concentrate on commercial problems I foresee increasing difficulty in drawing a rigid line of demarcation between matters of business, of politics and of social order. This arises from changes which have gone down deep into our political and social conditions during and since the war. Politics, that is using the term to express the function of Government, now embrace a multitude of activities which used to be regarded as absolutely immune from official interference. This tendency is likely to increase rather than to diminish, and I

suggest that we should ask ourselves very seriously what is to be our attitude towards it that is, at what stage and when are we to take the stand which may be necessary to prevent politics interfering unduly with the natural order of business.

Like many others in this room, I was brought up in the school which held very firmly that " business is business " and when it was considered an offence against good manners to talk politics with business associates, and though that tradition remains in a modified degree to-day, it is no longer in the full sense a useful tradition, but rather a musty relic of the past which must be discarded if business is to hold its own. Any study of the proceedings of the legislatures and of international conventions discloses the reason why! Many politicians seem to have so little else to do that they seek to control in a greater or less degree our business, to invent new forms of legislation for the regulation of trade, or to alter established financial and industrial practices without any real knowledge of the practicability or usefulness of these measures. In other words, too many politicians have become amateur business men; they imagine our ills and try to prescribe the remedy. We had an experience of this not long ago in our city. Here we experienced a purely trade dispute which was being fought out on a clear cut issue. There was no disturbance of law or order, nor was the health of the city seriously undermined; yet some of our local public men attempted to force Government to interfere in a matter which obviously had to be fought out between capital and labour, and in their anxiety to further their own particular cause had the indelicacy to make a personal attack on His Excellency for what was termed " want of action." If I may say so Sir, I think we may congratulate the Bombay Government on the fair and unbiased stand which they took in this matter. We also found the Municipal Corporation passing a resolution sanctioning payment of rupees one lac for relief works for the benefit of the strikers. It was of course well known at the time that with the exception of certain

isolated cases there was only a limited amount of distress caused by cessation of work, whilst on the other hand work was to be had if the workers wanted it. In certain events such as famine, plague and so on, an action such as this might have been very commendable and necessary, but the danger of the Municipality attempting to interfere in matters of this description is of course obvious. Subsequent events proved that our Municipal Councillors had exceeded their powers, but this incident shows the irresponsibility of some of our public men towards purely economic questions. All this I venture to suggest conveys a clear warning! It is essential that we should be alive to the danger and take prompt action against any commercial legislation which may add unnecessarily to the burdens on industry or increase working costs which may be forced on Government by politicians who have little knowledge of business conditions or the requirements of trade. There are, as you know, already established all over the country political bodies which mobilise sections of popular feeling and which in my opinion are working in the main towards better Government. In the natural order of things these bodies must gradually acquire increasing power and increasing influence with Government, so it behoves us carefully to follow their operations. Business men generally dislike, and with reason, government intervention in trade matters though there may be times when such steps are not only welcome but necessary, and we appreciate actions which have been taken by the Government of Bombay in this regard during recent months. I do feel, however, as many of you must feel, that it is becoming more and more difficult year by year to keep commerce aloof from politics, and whilst we cannot of course countenance political or racial matters in our Chamber, we must be keenly alive to the political activities of the day and ever on our guard to ensure that our business and trade conditions are not hampered by political doctrinaires however worthy their motives may be. We must be ever ready to show that business and trade has its rights and privileges in the economic progress of the country.

A matter nearer home, the work of which concerns quite a number of our members is the Indian Central Cotton Committee and I'm sure you will agree another successful year's work has been accomplished. The Cotton Ginning and Pressing Factories Act came into force on the 1st September last and it provides that every bale of cotton in British India shall be marked with the mark of the Press, year and serial number. As is well known, hitherto it has been impossible for unsatisfactory cotton to be traced back to its source but this has been remedied and the trade has now the means of dealing with abuses itself.

The Cotton Transport Act has continued to work satisfactorily on the whole in the Bombay Presidency. Certain difficulties arose over the Surat areas, but there is every reason to believe that, thanks to the adoption of a very definite policy by the Government of Bombay, we shall—as time goes on—have one type of improved cotton throughout the whole of that portion of Gujerat which lies to the south of the Narbuda river.

The all important question of marketing in primary markets has received considerable attention but there still remains much to be done before this can be considered on a satisfactory basis to the grower.

The other side of the Committee's work, *viz.* Research, has also made considerable progress and the Technological Laboratory at Matunga is now in full swing and provides actual spinning tests on new cottons as well as research on the cotton fibre—which assists the plant breeder—both facilities which agricultural officers have long needed.

Schemes of agricultural work have been financed by the Committee in Bombay, Madras, the Punjab, United Provinces and the Central Provinces and much progress has been made although as is the case of all work in the growing of plants, time is necessary for the production of results which can be translated into general agricultural practice.

I speak on this matter to-day for I know many of you are watching the work of this Committee with close interest, and it is gratifying to know that in one of the few cases I know of in this country where "Science is being applied to Industry" much success has up to now been obtained.

May I in conclusion, Gentlemen, thank you for the honour you have done in electing me as your President for the coming year. The Chair of this Chamber has been held by many prominent men of this city who have set up a very high standard and whose example I shall endeavour to emulate. I am also obliged to you, Sir, for the kind reference you made to me in your speech, and I can only say what a real pleasure it has been to me to serve under you as your Vice-President. If I can only show to my "Vice" and Committee that same great capacity for work and comprehension which has marked your year of office with such success, I shall consider I have at least achieved something.

With these remarks I beg to second the proposition before the meeting.

The report was then adopted.

Mr. S. J. Gillum said :—Gentlemen,—The President has given a modest survey of the year's doings. A glance at the annual report also enables us to form some idea of the volume and variety of the tasks imposed on the Committee, which includes not only those elected to office last year but the Members of Sub-Committees and those who have represented the Chamber in the Councils and elsewhere. We are very grateful to all who have given up their valuable time in order to do useful work for the commercial community.

This Chamber of Commerce has always had a high tradition in regard to the quality of its work. It is very creditable that the standard should have been maintained during recent years when, as is common knowledge, there has been such an increase in the number of difficult references to it. Everyone following the proceedings of the Committee will be struck by the patient

and thorough manner in which the past history of important questions is investigated as well as by the general soundness of the Committee's conclusions.

We congratulate the President and those associated with him on the successful way in which they have conducted the business of the Chamber during the past year. We sympathised with Mr. Grantham in his recent illness and are glad to think that he has made a good recovery.

I now beg to move that the thanks of the Chamber be tendered to the President, the Vice-President, and the out-going Committee for their able conduct of the affairs of the Chamber during the past year.

The resolution was seconded by Mr. T. E. Cunningham and carried with acclamation.

MR. D. W. WILSON, C.I.E., proposed, Mr. C. N. MOBERLEY, C.I.E., seconded and it was agreed:—

"That the nomination of the following members of the Committee of the Bombay Chamber of Commerce for the year 1926-27, in accordance with the provisions of Article 39 (*g*), be and is hereby confirmed:—

Sir Leslie Hudson, Kt., M.L.C.
Sir Ernest Jackson, Kt., C.I.E.
R. D. England, Esq.
E. Miller, Esq.
G. Sugdury, Esq.
L. F. Tucker, Esq.
G. L. Winterbotham, Esq."

MR. C. H. GOODALL proposed, MR. H. A. W. BRENT seconded and it was agreed:—

"That Messrs. A. F. Ferguson and Co. be and are hereby re-elected Auditors of the Chamber's accounts for the year 1926 on the remuneration hitherto paid to them."

A vote of thanks to the President terminated the proceedings.

Bombay Chamber of Commerce.

ANNUAL REPORT.

ELECTION OF PRESIDENT AND VICE-PRESIDENT OF THE CHAMBER FOR 1926.

In accordance with the prescribed regulations MR. J. A. KAY, M.L.C., and MR. J. R. ABERCROMBIE, M.L.C., were elected President and Vice-President respectively of the Chamber for the year 1926.

THE COUNCIL OF STATE.

CHAMBER'S REPRESENTATIVE.

The Council of State was dissolved on the 15th October 1925 and at the general election held during that month the Hon'ble SIR ARTHUR FROOM, Kt., was again returned unopposed as the Chamber's representative. The Committee took the opportunity of thanking SIR ARTHUR FROOM very warmly for the valuable services he had rendered during the last five years as the Chamber's representative in the first Council of State.

BOMBAY LEGISLATIVE COUNCIL.

CHAMBER'S REPRESENTATIVE.

SIR LESLIE HUDSON, one of the Chamber's representatives on the Bombay Legislative Council, resigned his seat on proceeding to Europe in April 1925 and MR. J. R. ABERCROMBIE was elected to serve in his stead.

PORT TRUST BOARD.

Chamber's Representative.

As the term of office of Messrs. F. C. Annesley, T. E. Cunningham, H. T. Gorrie, A. K. Graham and Sir Leslie Husdon expired on the 31st March 1925, a ballot was held on the 12th March 1925, and resulted in the election of Messrs. F. C. Annesley, T. E. Cunningham, A. K. Graham, V. A. Grantham and Sir Leslie Hudson. Sir Leslie Hudson obtained leave of absence from the meetings of the Board from April 1925 to January 1926 and Mr. F. C. Annesley for four months from 7th December 1925. Mr. D. J. MacGillivray and Mr. D. W. Wilson, C.I.E., were respectively elected to serve in their stead.

MUNICIPAL CORPORATION.

Chamber's Representative.

Mr. D. W. Wilson, C.I.E., the Chamber's representative on the Municipal Corporation, resigned his seat as from the 18th February 1925 on proceeding to Europe and Mr. A. J. Raymond was elected to serve in his stead.

ADVISORY COMMITTEES OF THE G. I. P. AND B. B. & C. I. RAILWAYS.

Chamber's Representative.

Mr. F. C. Annesley, the Chamber's representative on the Advisory Committees of the G. I. P. and B. B. & C. I. Railways, obtained four months' leave of absence in December 1925 and Mr. D. W. Wilson, C.I.E., was nominated to serve in his stead.

SYDENHAM COLLEGE OF COMMERCE AND ECONOMICS.

CHAMBER'S REPRESENTATIVE.

MR. E. C. DALTON, one of the Chamber's representatives on the Advisory Board of the Sydenham College of Commerce and Economics, resigned his seat in March 1925 on proceeding to Europe and MR. L. F. TUCKER was nominated to serve in his stead.

BOMBAY SMOKE NUISANCES COMMISSION.

CHAMBER'S REPRESENTATIVE.

MR. A. GEDDIS, the Chamber's representative on the Smoke Nuisances Commission, obtained seven months' leave of absence from 21st March 1925 and MR. B. BROWN was elected to serve in his stead.

In November 1925 the Government of Bombay informed the Chamber that the period of appointment of the Bombay Smoke Nuisances Commission would expire on the 31st December 1925 and that with effect from that date a new Commission would be constituted under the Act for a further period of two years. Government therefore requested the Chamber to nominate a member for appointment on the new Commission.

The Committee re-nominated Mr. B. Brown of Messrs. James Finlay and Company, Limited.

EMPIRE COTTON GROWING CORPORATION.

CHAMBER'S REPRESENTATIVE.

(*See Report*, 1924, *Vol. I*, *page* 8.)

In November 1925 MR. OSBORNE MARSHALL intimated to the Committee that he desired to be relieved of his duties as the representative of the Chamber on the Executive Council of the Empire Cotton Growing Corporation. An

appreciation of MR. MARSHALL'S services on the Corporation since its formation in 1921 and on its forerunner, the Empire Cotton Growing Committee in 1920, will be found on page 8 of Volume I of the Chamber's report for 1924, and in accepting his resignation with regret the Committee conveyed to him their cordial thanks for the able and self-sacrificing manner in which he had represented the interests of the Chamber.

At the Committee's request Mr. H. P. M. Rae of Messrs. Wallace Brothers and Company, Limited, has consented temporarily to represent the Chamber on the Council in addition to his duties of representative of the Indian Government.

BRITISH IMPERIAL COUNCIL OF COMMERCE.

The British Imperial Council of Commerce on which the Chamber is represented by Sir Malcolm Hogg, Kt., intimated in November 1925 that it had been suggested that its designation might be altered to "Federation of Empire Chambers of Commerce" as being more directly representative of the actual functions of the Council. Certain changes in the rules of the Council were also suggested.

The Committee informed the Council that they had no objection to the suggested changes in the title and organisation of the Council and also advised Sir Malcolm Hogg accordingly.

ST. GEORGE'S HOSPITAL ADVISORY COMMITTEE.

CHAMBER'S REPRESENTATIVE.

MR. C. H. GOODALL, the Chamber's representative on the St. George's Hospital Advisory Committee, resigned his seat in July 1925 and MR. A. K. GRAHAM was nominated to serve in his stead.

ARMY CANTEEN BOARD (INDIA).

CHAMBER'S REPRESENTATIVE.

(*See Reports*, 1922, *Vol. I, page* 5 ; 1924, *Vol. I, page* 6.)

Since 1922 the President for the time being of the Chamber has been *ex-officio* member of the Board of Management of the Corporation called the Army Canteen Board (India) which manages Army Hostels and Regimental Institutes in certain districts in India, the name of the incoming President being forwarded to the Board at the beginning of each Chamber year. The meetings of the Board, however, are held in Simla and Delhi and it has thus been impracticable for the Presidents of the Chamber to attend, and their duties and powers have in consequence been purely nominal. For these reasons it was felt that it would be better if the Chamber resigned its representation on the Board in order that someone resident in Northern India, who would be able to attend the meetings and watch the activities of the Corporation, could be appointed instead. The name of the President for 1925 was not submitted therefore and on the 16th May 1925 the Chamber tendered the resignation of its *ex-officio* representative. This resignation was subsequently accepted.

AUXILIARY FORCE ADVISORY COMMITTEE.

CHAMBER'S REPRESENTATIVE.

The term of office of MR. D. W. WILSON, C.I.E., the Chamber's representative on the Auxiliary Force Advisory Committee, expired on the 5th February 1925 and MR. H. R. WATSON was nominated to serve in his stead.

SUB-COMMITTEES.

Following the procedure adopted in former years, the undermentioned Sub-Committees were appointed to assist the General Committee during the year 1925 :—

Import.	*Shipping and Export.*
M. Fox, Esq. (*Chairman*).	H. H. Sawyer, Esq. (*Chairman*.
J. Bullock, Esq.	L. C. Herne, Esq.
R. L. Darley, Esq.	H. F. Hobbs, Esq., D.S.O., M.C.
A. Hampson, Esq.	D. J. MacGillivray, Esq.
R. A. F. Kidson, Esq.	G. Z. Meli, Esq.
A. A. Pallis, Esq.	H. Primrose Wells, Esq.

Docks and Railways.	*Finance.*
E. C. Reid, Esq. (*Chairman*)	H. A. W. Brent, Esq.(*Chairman*)
T. E. Cunningham, Esq.	E. J. Bunbury, Esq.
W. Deacon, Esq.	A. Raymond, Esq.
N. B. Macbeth, Esq.	J. G. Ridland, Esq.
E. T. Robinson, Esq.	H. H. Sawyer, Esq.
A. E. Tylden-Pattenson, Esq.	

Mr. W. Deacon, Mr. A. Hampson, Mr. H. Primrose Wells and Mr. A. E. Tylden-Pattenson subsequently resigned their appointments and were succeeded by Mr. R. K. R. MacMaster, Mr. A. McIntosh, Mr. C. F. Morris, and Mr. D. S. Burn, respectively.

MEMBERSHIP OF THE CHAMBER.

The total membership of the Chamber on the 31st December 1925 was 149 Chamber Members and three Associate Members, against 142 Chamber Members and 1 Associate

Member at the end of 1924. The following are the names of the Chamber Members elected during the year under report :—

Messrs. Lionel Edwards, Ltd.

Proposed by the Mercantile Bank of India, Ltd., and seconded by Messrs. Craigie, Blunt and Caroe.

Messrs. Balmer Lawrie & Co., Ltd.

Proposed by the National Bank of India, Ltd., and seconded by Messrs. Killick Nixon & Co.

Messrs. Gannon Dunkerley & Co., Ltd.

Proposed by the National Bank of India, Ltd., and seconded by the Chartered Bank of India, Australia and China.

Messrs. Curumsey Damjee & Sons.

Proposed by Messrs. Greaves Cotton & Co., Ltd., and seconded by the Comptoir National d'Escompte de Paris.

Messrs. Hughes & Davies.

Proposed by Messrs. Grahams Trading Co., Ltd., and seconded by the P. & O. Banking Corporation, Ltd.

Messrs. Lewis and Jones.

Proposed by Messrs. W. H. Brady & Co., Ltd., and seconded by Messrs. David Sassoon & Co., Ltd.

The Oriental Government Security Life Assurance Co., Ltd.

Proposed by Messrs. W. H. Brady & Co., Ltd., and seconded by the National Bank of India, Ltd.

Messrs. Stewarts and Lloyds, Ltd.

Proposed by Messrs. Turner Hoare & Co., Ltd., and seconded by the Chartered Bank of India, Australia and China.

Messrs. Drennan & Co.

Proposed by Messrs. Forbes, Forbes, Campbell & Co., Ltd., and seconded by the Bombay Dyeing and Manufacturing Co., Ltd.

Messrs. McKenzies, Ltd.

Proposed by Messrs. W. H. Brady & Co., Ltd., and seconded by Messrs. Crawford Bayley & Co.

The Royal Insurance Co., Ltd.

Proposed by Messrs. W. H. Brady & Co., Ltd., and seconded by Messrs. Gillanders Arbuthnot & Co.

Messrs. Cutler Palmer & Co.

Proposed by the Mercantile Bank of India, Ltd., and seconded by Messrs. Herbert, Son & Co., Ltd.

The following are the names of the Associate Members elected during the year :—

The Western India Match Company, Ltd.

Proposed by Messrs. Forbes, Forbes, Campbell & Co., Ltd., and seconded by the Chartered Bank of India, Australia and China.

Messrs. Toyo Menka Kaisha, Ltd.

Proposed by the Chartered Bank of India, Australia and China and seconded by the Yokohama Specie Bank, Ltd.

The following Chamber Members resigned during the year :—

The Geld Producers' Association, Ltd.
Messrs. Gannon Dunkerley & Co.
Mr. Ahmedbhoy Habibbhoy.
The United States Steel Products Company.
Messrs. Hollingshurst & Co. (India), Ltd.

THE CHAMBER'S FINANCES.

"A reference to the Chamber's income and expenditure accounts (published in the Annual Reports) for the years 1923 and 1924 will show that the excess of the Chamber's expenditure over income during the former year was Rs. 48,973, during the latter Rs. 44,392, a total loss of Rs. 93,365. Losses of this magnitude could not be allowed to continue and the Committee therefore made a careful examination of all the items of expenditure and of income. It was found possible to effect some very considerable savings by means of:—

(1) cyclostyling certain of the trade returns instead of printing them;

(2) reducing the staff, and

(3) obtaining a reduction in office rent, and many minor economies were made in the way of stationery, general printing, &c.

In spite of the measures of retrenchment mentioned above an estimate of the Chamber's financial position for the year 1925 showed that it would be necessary to increase the Chamber's income in order to provide for a surplus of income over expenditure. The Committee devoted considerable time and trouble to discovering the least objectionable ways of doing this and the following decisions were arrived at:—

(1) One big drain on the Chamber's finances was the printing of the Annual Report. Hitherto two copies of each volume of the Report were supplied free of charge to members. Two copies were supplied in order that members might send one copy to their head office in England or elsewhere. But many members did not require a second copy and it was decided that commencing with the report for 1925 only one

copy should be supplied free to members. It was also decided to increase the charge for extra copies from Rs. 6 for members and Rs. 8 for non-members per copy of the two volumes to Rs. 10 and Rs. 15 respectively. As a further economy the free list of non-members was curtailed.

(2) It was decided to place each trade return more nearly on a self-supporting basis and in pursuance of this policy to increase the subscription for the Import and the Export Manifests from Rs. 128 per annum to Rs. 200 per annum for members and from Rs. 252 to Rs. 325 for non-members. These increases involved an increase of Rs. 60 in the consolidated members' subscription to one copy of each return.

(3) With effect from July 1st, 1925, the fee for the measurement of all miscellaneous packages and all packages measured on board a vessel (*i.e.*, all kinds of packages for which a fee of 1½ annas per package was formerly charged) was raised from 1½ annas to 2 annas per package, and the rebate on the measurer's certifying that the lot measured (not on board a vessel) consisted of not less than 100 packages, all of uniform dimensions, was fixed at one anna per package instead of 9 pies.

All members of the Chamber were duly notified of these changes by circular on the 10th June 1925.

VOLUME II OF CHAMBER'S ANNUAL REPORT.

(*See Report*, 1924, *Vol. I*, *page* 32.)

In the Report for 1924 it was stated that a Special Sub-Committee which was appointed to examine the whole system and procedure in connection with the Chamber's statistical and other returns had recommended as a matter of economy that Volume II of the Chamber's Annual Report might be

discontinued. The Committee, however, decided to issue the volume in a modified form containing the tariff schedule and statistics hitherto printed, the acts affecting commerce and industry passed during the year by the Central Legislature and the Local Government and certain of the Chamber's correspondence only, *i.e.*, letters containing figures or detailed information of permanent interest and other letters that could not be briefly and adequately summarised in Volume I. It was also decided to omit the speeches of the Chamber's representatives in the Legislative Council and Council of State except in special cases.

THE CHAMBER'S PROVIDENT FUND.

The Committee during the year under review had under consideration the question of the cost incurred annually by the transfer of the securities belonging to the Provident Fund to the new Trustees of the Fund appointed every year at the annual general meeting. It was ascertained that this expense could be avoided if the securities were permanently placed in the name of the Imperial Bank of India. After consultation with the Chamber's Solicitors it was decided to amend the Provident Fund Rules in order to do away with these annual transfers.

In doing so it was found that there would in consequence no longer be any necessity for the appointment of trustees of the Fund and the latter could be operated directly by the Committee of the Chamber. The rules were amended in this respect also.

Opportunity was also taken to amend the rules in the following respects :—

(1) Lapses and forfeitures to be set aside to create a reserve (*a*) against depreciation in the fund's securities

and (*b*) for the purpose of making *ex gratia* payments in special cases of hardship, etc.

The Chamber's guarantee in respect of depreciation to continue only until such time as the reserve is sufficient to cover the liability.

(2) The Committee to be at liberty to vary from time to time the rate of interest guaranteed by the Chamber.

(3) Provision was made for granting loans to members of the fund up to 50 per cent. of the member's contribution (with interest accrued) to the fund, to meet special medical or other expenses approved by the Committee, such loans to be subsequently repaid by instalments to be fixed by the Committee in each case, with interest at such rate and payable at such times as the Committee may direct.

REPRESENTATIVE OF THE ASSOCIATED CHAMBERS OF COMMERCE IN THE INDIAN LEGISLATIVE ASSEMBLY.

(*See Reports*, 1923, *Vol. I, page* 107; 1924, *Vol. I, page* 22.)

MR. W. S. J. WILLSON, M.L.A., the representative of the Associated Chambers of Commerce of India and Ceylon, resigned his seat on proceeding to Europe on leave and Mr. C. B. CHARTRES was nominated in August 1925 to serve in his stead. On the return of MR. WILLSON in October 1925 MR. CHARTRES resigned and MR. WILLSON was renominated to represent the Association.

VISIT TO THE CHAMBER OF MR. W. S. J. WILLSON.

MR. W. S. J. WILLSON, M.L.A., the representative of the Associated Chambers of Commerce of India and Ceylon in the Legislative Assembly, visited the Chamber on the 9th

April 1925 and informally discussed with the Committee various matters of commercial interest including tariff valuations, the sugar duty, the Meston Settlement, Cotton Excise Duty, Feeder Railways, Carriage of Goods by Sea Act, Coastal Traffic Bill, Government competition with private enterprise, the Indian Trade Union Bill.

THE ASSOCIATED CHAMBERS OF COMMERCE OF INDIA AND CEYLON.

The Seventh Annual General Meeting of the Associated Chambers of Commerce of India and Ceylon was held at Calcutta on the 16th and 17th December 1925. The Proceedings were opened by His Excellency the Viceroy and His Excellency the Governor of Bengal was also present.

This Chamber was represented by the President, Mr. V. A Grantham and Mr. R. Sulivan, the Secretary.

The following is a list of the subjects in connection with which resolutions were unanimously adopted at the meeting:—

(1) Super-tax on Companies.
(2) Provision for business losses in computing income tax.
(3) Destruction of water hyacinth.
(4) Allocation of expenses in connection with loans raised by local authorities.
(5) Tenders for Government stores.
(6) Provision of adequate funds to the Meteorological Department.
(7) Government purchases of sterling.
(8) Development of agriculture in India.
(9) Terminal taxes.
(10) Rates of exchange for bills drawn in foreign currencies.

Resolutions on the following subjects were adopted by a majority of the Chambers represented :—

(11) Industrial statistics.

(12) Exemption from income tax of subsistence allowance to working partners of firms on leave out of India.

A Resolution on the following subject was negatived by a majority of the Chambers represented :—

(13) The Japanese Convention, 1905.

It is of interest to note that the following resolutions were moved by this Chamber : Nos. 1, 6, 7, 8, 9, 10, 11 and 13.

VISIT TO THE CHAMBER OF THE HON'BLE SIR BASIL BLACKETT, K.C.B.

The Hon'ble Sir Basil Blackett, K.C.B., Finance Member to the Government of India, met the Committee of the Chamber on Thursday, the 2nd July 1925, when the following subjects were discussed :—

(1) The return to the gold standard in England and the future of gold in India consequent thereon.

(2) Government purchases of sterling in India.

(3) The effect of big development loans on the finances of the country.

(4) The non-issue of a rupee loan this year.

(5) The Meston Settlement.

(6) Terminal taxes.

A verbatim report of the President's address and Sir Basil Blackett's reply are published in *Volume* **II**.

HONOURS LIST.

The Committee of the Chamber conveyed their heartiest congratulations to Sir Leslie Hudson (late President of the

Chamber) on the honour of Knighthood conferred on him as announced in the list of Birthday Honours in June 1925.

DEATH OF HER MAJESTY QUEEN ALEXANDRA.

The following telegram was despatched by the Committee to His Excellency the Governor of Bombay on the 25th November 1925 :—

"The Committee of the Bombay Chamber of Commerce have learnt with profound sorrow of the death of Her Majesty Queen Alexandra and they request Your Excellency to be good enough to convey to His Majesty the King-Emperor with their humble duty an expression of their deep sympathy with His Majesty in the grievous loss which he has sustained."

The Committee were informed in due course that their message had been transmitted to the proper quarter.

DEATH OF SIR MARSHALL F. REID, C.I.E.

During March 1925 the Committee learnt with deep regret of the death of Sir Marshall F. Reid, C.I.E., who was Chairman of the Chamber for the year 1914-15. Their sympathy was conveyed to Lady Reid.

THE INTERNATIONAL CHAMBER OF COMMERCE.

(*See Reports*, 1920, *Vol. I, page* 15; 1921, *Vol. I, page* 11, *and* 1924, *Vol. I, page* 31.)

In the Chamber's Report for 1924 a reference is made to the reasons why the Bombay Chamber and the other members of the Associated Chamber of Commerce of India and Ceylon had declined to become members of the International Chamber of Commerce. This question was again raised in May 1925. The International Chamber proposed to hold a Congress at Brussels from the 21st to 27th June and they

asked the Government of India whether representatives from this country would attend. The Government of India enquired whether the Associated Chambers wished to appoint delegates, and as the time was very short the President replied that in view of the many occasions on which the Associated Chambers had decided not to be represented at the meetings of the International Chamber, the Associated Chambers did not desire to appoint representatives to attend the Brussels Congress. The Committee of the Chamber adhered to their previous opinion in this matter and accordingly informed the President of the Associated Chambers that they endorsed his action in so replying to the Government of India.

THE CHAMBER'S STATISTICAL RETURNS.

(*See Report*, 1924, *Vol. I*, *page* 31.)

A reference to the Report for 1924 will show that in the interests of economy the Committee had decided to cyclostyle as many of the Chamber's Statistical Returns as possible and to make some alterations in the form of several of the returns. The Committee's expectations in regard to the saving in cost which would be effected by the adoption of the new system of publication have been realised for although the new system was not in force during the whole of the year under review the accounts already show a considerable reduction in the cost of producing the returns. The following returns are now being cyclostyled :—

The Import Manifests from 24th March 1925.

The Export Manifests from 27th February 1925.

The form of both these returns has been improved.

Stocks and Deliveries of Piece Goods, Yarns and Metals from 23rd April 1925. No alteration has been made in this return.

Monthly Return of Exports from 17th July 1925. The form of this return has been improved.

Current Quotations from 4th September 1925. The information given in this return has been brought more up to date.

Daily Arrivals of Cotton, Seeds and Wheat by sea and rail from 16th September 1925. This return has been amended so as to give the receipts over the G.I.P. and B. B. & C. I. Rail ways in a more compact form than before.

In addition to the alteration in the above returns the following changes have been made in the returns that are still being printed :—

The Daily Trade Return. The Shipping Intelligence section has been greatly extended and more detailed information is now given as to the dates of arrival and departure of vessels both as regards Bombay and the ports of call *en route.* A few more items have been added to the import section while the exports are now shown in a clearer form. Several other minor improvements have also been made.

The Detailed Monthly Return of Principal Imports. Starting from the January 1926 issue of this return the countries of origin of goods are being separately shown and the return has also been improved in other respects.

TRADE INFORMATION NOT INCLUDED IN THE CHAMBER'S STATISTICAL RETURNS.

Applications are received from time to time from members for various special statistics not included in the Chamber's published trade returns. Where possible these items have been added to one or other of the existing returns. Sometimes, however, this has been impossible since the general publications must obviously be confined to a reasonable num-

ber of headings. In order, therefore, to meet the convenience of members the Committee decided that any special statistics that may be required and which the Chamber is in a position to obtain shall be supplied to members individually, provided they are not of a confidential character, on payment of a fee to cover the cost of compilation, etc. Members were duly notified to this effect and a few have taken advantage of the offer.

ROYAL COMMISSION ON INDIAN CURRENCY AND FINANCE.

At the meeting of the Legislative Assembly held on 20th August 1925, His Excellency the Viceroy announced that His Majesty the King had approved the appointment of a Royal Commission on Indian Currency and Finance consisting of—

Lieutenant-Commander Edward Hilton Young, D.S.O., D.S.C., M.P. (*Chairman.*)

Professor Jahangir Cooverjee Coyajee, Professor of Political Economy and Philosophy, Presidency College, Calcutta.

Sir Maneckji Byramji Dadabhoy, K.C.I.E., Member of the Council of State.

Sir Reginald Arthur Mant, K.C.I.E., C.S.I., Member of the Council of India.

Sir Rajendranath Mukerjee, K.C.I.E., K.C.V.O.

Sir Alexander Robertson Murray, C.B.E.

Mr. William Edward Preston.

Sir Henry Strakosch, K.B.E.

Sir Purshottamdas Thakurdas, C.I.E., Member of the Legislative Assembly.

Sir Norcot Hastings Yeeles Warren, K.C.I.E.

The terms of reference to the Commission were :—

"To examine and report on the Indian exchange and currency system and practice, to consider whether any modifications are desirable in the interests of India, and to make recommendations."

Mr. A. V. Venkataramana Aiyar, C.I.E., Indian Finance Department, and Mr. G. H. Baxter, India Office, were appointed Joint Secretaries to the Commission.

The Committee of the Chamber appointed a Sub-Committee consisting of Messrs. V. A. Grantham, M.L.C., H.A.W. Brent E. J. Bunbury, J. G. Ridland, H. H. Sawyer, G. Z. Meli, A. R. Ingram and C. C. Gulliland for the purpose of drafting a statement for submission to the Royal Commission on behalf of the Chamber.

The Sub-Committee's draft statement was accepted by the General Committee and forwarded to the Royal Commission in November 1925. The following is a very brief summary of the Committee's observations on the problems involved which they divided under five main headings, *viz.* :—

(*a*) The Standard in relation to which the rupee should be stabilised.

(*b*) The Ratio between the rupee and the standard of value.

(*c*) The Currency Department in India and in London.

(*d*) The Remittance business of the Government of India.

(*e*) The Gold Standard Reserve.

In regard to (*a*) the Standard, the Committee recommended that India should ultimately have a full gold standard and gold currency, with a limited issue of rupees though they were opposed to any attempts being made to force gold into circulation and said that they would prefer a smaller coin than the sovereign to be minted in India as the sovereign is too large a coin to circulate freely in this country.

(*b*) Regarding the ratio between the rupee and the standard of value the Committee considered that it was desirable, as soon as possible, to alter the ratio from its present 2*s.* level to that of 1*s.* 6*d.* Unless the 2*s.* ratio was altered it was clear that automatic currency conditions could not be restored. The level of 1*s.* 6*d.*, on the other hand, appeared to the Committee to be one that ensured a free flow of gold into India and they felt reasonably confident now that the United Kingdom had returned to a gold standard, that the low gold point of 1*s.* 5/13-16*d.* could be safely maintained.

(*c*) With regard to the control and general management of the Currency Department the Committee were in favour of the transfer of the Department to the Imperial Bank of India provided the absorption of the personnel of the Department by the Bank was possible and that a fresh agreement between the Government of India and the Bank were made in which the safeguards necessary to ensure the correct functioning of the new department were provided for.

(*d*) Regarding the remittance business of the Government the Committee stated that whether the Currency Department was handed over to the Imperial Bank of India or whether Government continued to manage it as at present, they were strongly of opinion that Government remittances should be effected by means of public tender, either in London or in India, rather than by private purchases of sterling, as the former method was more equitable and promoted a greater feeling of confidence in the minds of the public.

(*e*) (1). In connection with the Paper Currency Reserve the Committee were of opinion that the home payments of the Government of India will continue to make it necessary for a branch of the Paper Currency reserve to be held in London. This branch, they considered, should be under the control of the Imperial Bank of India.

In regard to the question of providing for greater elasticity in the currency the Committee stated that for the present and as a last resource, if further expansion of the Currency was felt to be an absolute necessity, they thought it might be well to explore the possibility of using demand trade bills or hundies discounted by the Imperial Bank of India as a backing for the issue of paper currency.

(*e*) (2). In connection with the Gold Standard Reserve the Committee advocated its retention for the present and recommended that the whole of it should be kept in London in the custody of the Imperial Bank of India and that the investment of the fund should be managed by that body.

Further, they were of opinion that no definite limit should be fixed to the amount to which the reserve should be accumulated. The reserve might be held in gold but the conversion into gold of part or the whole of the reserve should be governed to a large extent by the progress made in converting part of the paper currency reserve into gold. The reserve in the opinion of the Committee should be used by the Imperial Bank of India, for the support of exchange, in consultation with the Government of India.

The Committee of the Chamber offered to give oral evidence in amplification of their written evidence and for this purpose deputed Messrs. V. A. Grantham, M.L.C. and Mr. H. A. W. Brent whose evidence was taken on Monday, 7th December 1925. (*See Volume* II.)

THE PURCHASE OF STERLING BY GOVERNMENT.

(*See Report*, 1924, *Vol. I*, *page* 39.)

In September 1924, the Committee informed the Finance Department of the Government of India that they concurred

in an opinion put forward by the Karachi Chamber of Commerce that the purchase by the Secretary of State of sterling in Bombay and Calcutta under the existing system was engendering an increasing tendency towards speculation which they considered to be unhealthy and detrimental to the trade of the country. The Committee of that time accordingly urged either that the Finance Minister should revert to the sale of Council Bills by tender in London or, if he intended to buy sterling in India, that the operation should be conducted by tender at one centre only. The Committee added that, in their opinion, the speculative tendency referred to would thereby be largely eliminated without in any way lessening the facilities of the Secretary of State to obtain sterling remittances at the most advantageous rates.

During May this question was again brought before the Committee. A member of the Chamber called their attention to the fact that on the 15th May, for the first time for some weeks, the Imperial Bank of India bought Telegraphic Transfers, that their intention to do so was not announced to the trade beforehand and that within a few minutes of having bought an unknown quantity they withdrew from the market. The member considered that the absence of any notice to the public was likely to defeat the object for which the Imperial Bank bought Telegraphic Transfers and that in any case the amount bought should be notified immediately afterwards, as any secrecy surrounding the purchase was unjustifiable.

The Committee considered this question in consultation with the Finance Sub-Committee. They were not in agreement with the suggestion that Government should announce their intention to purchase Exchange at stated rates or times but they concurred that the amount bought should be made known as soon as possible after the event. They accordingly

brought to the notice of the Finance Department the inconvenience caused to commercial and banking interests through their not having precise knowledge of Government's operations in the Exchange Market and they suggested for favourable consideration that as long as the present system was maintained an announcement should be made on the day following a purchase of sterling by Government, or as soon after as possible, in each financial centre, of the exact amounts of sterling purchased by Government in each centre, together with the rates at which the purchases had been made.

The Government of India later replied that in their opinion the existing practice of issuing a monthly statement of total purchases provided a sufficient means of meeting the legitimate demands of the public for information, and requested the Chamber, if any change in the existing procedure were desired, to specify exactly what inconvenience was caused to commercial and banking interests by the absence of earlier and more detailed information regarding Government operations in the Exchange Market in India.

In answer to this reply, the Committee pointed out that while the commercial community appreciated the issue of a statement of purchases by Government, even if it were only made monthly, such a publication was robbed of much of its value if it were not made at the time of purchase.

The Committee stated that Government doubtless appreciated the necessity for the commercial community to have a knowledge of Government's operations in the Exchange Market if they were to keep in close touch with the balance of trade and to appreciate its effect on exchange and currency. As long as these operations of Government were confined to the sale of Councils the information was always immediately available to the public. Similarly if

Government were to adopt the Chamber's suggestion that purchases should be made by calling for tenders in India, the public would presumably receive the required information automatically. But under the present system information was not available until the month following the event, and the Committee emphasised that this engendered a tendency to speculation which would, in its turn, have a bad effect on the trade of the country.

The Committee further drew attention to the fact that the ordinary sterling operations in the open market of the various Exchange Banks were to a very large extent known except in the case of sales to Government which as a rule were done direct and which, being necessarily in the main covered, did not affect the balance of trade of the country. Similarly, the Banks underwent considerable expense in obtaining telegraphic advice of bullion shipments for India from all parts of the world, information which was thereafter readily accessible to themselves and to the trade, purely with a view to keeping in closer touch with exchange, currency and trade movements. The Committee added that these measures, undertaken by the commercial community, must be largely stultified if information regarding the sterling purchases of the largest buyer were not promptly available.

The Committee impressed upon Government that the commercial community was anxious above all things to avoid violent exchange fluctuations and to prevent, if possible, speculation in exchange arising out of an insufficient knowledge of facts, an attitude which they presumed Government shared with them, and inasmuch as they were of opinion that greater stability and less speculation would result from a more timely knowledge of Government operations, the Committee expressed the hope that Government would not object to

making available to the public any information they were in a position to give which would contribute towards this end.

This subject was discussed with the Hon'ble Sir Basil Blackett on the 2nd July and the following is the relevant extract from his speech :—

"You have referred, Sir, to the question of the Government's purchases of sterling in India for the purpose of effecting remittances to London. I confess that it seems to me that in publishing a monthly statement of their purchases the Government are doing as much as or even more than is really incumbent on them in keeping the market acquainted with their operations in exchange. It is true that when remittances were effected only by the sale of Council drafts, full information was available, but it seems to me that the business community and in particular the Exchange Banks were unduly pampered by this practice. It must be remembered that the prime purpose of the Government is to effect the remittances required for its sterling out-goings at the most favourable rate that is at the least cost to the Indian tax-payer. In this the Government are engaged in operations exactly similar to those carried out by private individuals and companies, and I am not aware that it is the habit of other remitters to proclaim to the world the exact state of their Remittance programme. I have read the correspondence to which you refer, but I confess that it does not convince me that there is any need for a change in the direction of more frequent publication or that India will be advantaged thereby, and I am inclined to think that the result might be to add slightly to the tax-payer's costs. In any case this whole question of the method of remittance will presumably form one of the subjects to be discussed by the Commission or Committee on Indian Currency and Exchange when it is set up, and the Government of India do not propose to make any change in their practice in this matter meanwhile."

During the informal discussion which followed the Finance Member's speech, in connection with his remark that in purchasing sterling Government were on all fours with business

firms in that they were out to obtain the best possible rate, a member raised the following objections :—

(1) Government were not on the same footing as other remitters whose sole consideration was to obtain the best possible rate. Government purchases of sterling were governed as much, if not more, by considerations of Exchange policy as by the commercial factors of time and expediency in obtaining the highest possible rate within the period limited by the absolute necessity for sending the remittance. So long therefore as Government sterling purchases continued to be one of the admitted methods of controlling Exchange, the reasons for concealing these operations or allowing them to leak out in the present manner were not clear.

(2) The present system of not publishing the actual remittances except once a month, and then without stating the rate, was open to the objection that the alleged secrecy of Government's operations was in point of fact not maintained. Sometimes they worked through brokers, sometimes direct over the telephone with banks. In either case information leaked out to the market gradually, and those who happened to obtain the information first through their brokers or otherwise, had a distinct advantage, in that they knew what Government's policy was as expressed by the actual purchase made and to this extent they were able to turn their knowledge to account in their own operations. There was no uniformity of method in this matter. Bombay might buy for Government account direct over the telephone with the banks. Calcutta might do it entirely through brokers.

Sir Basil agreed that there were differences between Government and business firms and these were recognised to some

extent by the monthly publication of remittances. He would not admit that speculation would be checked if Government conducted their transactions openly, in fact he thought there might be a danger of the public speculating successfully against Government. Incidentally Sir Basil mentioned that the British Government had never made public their dollar purchases for remittances to the United States.

Shortly after the above meeting the Government of India in replying to the Chamber's letter stated that they had again carefully considered the question but were not convinced that there was any need for a change in the existing practice. As pointed out by the Hon'ble the Finance Member in his reply to the address from the Chamber it had to be remembered that the prime purpose of the Government was to effect their remittances to meet their sterling outgoings at the most favourable rates. In this the Government were engaged in operations exactly similar to those carried out by private individuals and companies, who did not publish the exact details of their remittances. It appeared, the Department stated, that in publishing the monthly statement of their sterling purchases the Government of India were doing as much as was incumbent on them towards keeping the market acquainted with their exchange operations.

In conclusion, the Finance Department added that as the whole question of the method of remittance would presumably form one of the subjects to be discussed by the Indian Currency Committee when it was constituted, the Government of India did not propose to make any change in their practice in the meantime.

In view of this definite statement that no change would be made in the near future the Committee in their reply to the Government of India did not develop the arguments in favour

of greater publicity for Government operations in the money market, but they stated that they could not allow to pass unchallenged the passage repeating the Hon'ble the Finance Member's statement that the prime purpose of Government in this connection was to effect their remittances at the most favourable rates and that in this Government were engaged in operations exactly similar to those carried out by private individuals and companies. It was pointed out, the Committee stated, during the informal discussion at the meeting with Sir Basil Blackett, that Government purchases of sterling were governed as much, if not more, by considerations of Exchange and Currency policy as by the factors of time and expediency in obtaining the highest possible rate within the period limited by the absolute necessity of sending the remittance; and it was largely because the Committee considered that the Government's policy with regard to Exchange and Currency should not be in any way hidden from the public that they advocated the publication of purchases of sterling as soon after the event as possible.

In conclusion, after referring to Government's statement that the whole question of the method of remittance by Government would presumably form one of the subjects to be discussed by the Indian Currency Commission, shortly to be constituted, the Committee expressed their regret that the Government of India could hold out no hope of earlier satisfaction and stated that under the circumstances their only course of action was to reserve further arguments until the Currency Commission was appointed, when they hoped that ample opportunity would be afforded them of placing their views before that body, both in writing and orally.

Later in submitting written evidence before the Currency Commission the Committee expressed the opinion that Govern-

ment remittances should be effected by means of public tender, either in London or India, rather than by private purchases of sterling, as the former method was more equitable and promoted greater confidence in the minds of the public. When examined orally by the Commission the Chamber's representatives had no opportunity of raising the point but, as Mr. Grantham remarked in his speech at the Annual General Meeting of the Associated Chambers of Commerce of India and Ceylon in December, the question would appear to be a departmental matter rather than one of principle on which a Royal Commission should be called upon to pronounce an opinion. At that meeting the following resolution was unanimously adopted on the motion of this Chamber's representative :—

"That this Association requests that the Government of India will be pleased to announce their purchases of sterling for remittance to England immediately after each purchase instead of at the end of each month as is the present practice. If Government are unable to accept this suggestion this Association would welcome a weekly announcement."

CURRENCY NOTES REFUND RULES.

On the 15th October 1925 the Government of India issued a notification No. F.20-XI-F, publishing certain draft amendments of the Currency Notes Refund Rules which it was proposed to bring into force on the 1st April 1927. It was stated that the object of the proposed amendments was to discourage the cutting of notes. This practice had been proved by the repeated experience of the Currency Department to lend itself to the commission of fraud. The examination of divided notes also entailed the expense of much time and care in the offices of the Department and consequent delay in encashment, and inconveniences to the

public. Such delay could, of course, be minimised by the appointment of larger establishments than would otherwise be necessary, but the additional cost to the tax-payer of such establishments was heavy and the difficulty of dealing with divided notes had increased considerably with the expansion of the note circulation and was a distinct impediment to the smooth administration of the currency note system. It seemed desirable to the Government of India, therefore, to take steps to discourage the practice which if not actually prohibited in other countries, was only recognised tacitly because it had not reached elsewhere the dimensions prevailing in India and, though there were objections of a temporary nature to a change of system in this respect it was thought that the time had come when these temporary difficulties should be faced. It was recognised, however, that any procedure to be adopted with this end in view must be considerate and cautious and the amendments proposed were framed on conservative lines. The only two changes of importance in the Refund Rules were:—

(*a*) No claims on half or mismatched notes of the denominations of Rs. 5 and Rs. 10 would be admitted, *i.e.*, the possession of a half note of one of these denominations would no longer constitute a claim to payment of the full value of the note, although cut notes properly joined together would be paid as hitherto, and claims on mutilated notes could be admitted if the portion presented was clearly more than half the note and the note could be identified by the enquiring officer as genuine.

(*b*) On half notes of the denominations of Rs. 50 and upwards half the value of the note would be paid at a Currency Office fourteen working days after its presentation, provided that in the meantime the counterpart had not

been presented with a claim to the full value of the note. On the other hand, claims to full value of a note of which only a half was presented would be dealt with in the same way as claims on lost or wholly destroyed notes, and claimants would not obtain payment till after the lapse of 5 or 6 years instead of obtaining payment after the lapse of a period varying from six months to a year. In short the effect of this change was to make it easier for the public to obtain half value on a half note, but to make it more difficult for them to obtain full value on a half note. It would, therefore, increase the risk of cutting notes.

The Government of India added that the main objection which might be urged against the proposed amendments was that they would increase the risk of remittance of notes by post. In view of the facilities for cheap remittance which were given by Government and the Imperial Bank, by means of bank transfers, currency transfers, Money Orders and postal insurance of notes up to the value of Rs. 2,000, it did not appear that the public would be seriously inconvenienced if notes were never cut for remittance by post. But the amendments proposed in the Rules would not absolutely prevent the cutting of notes for remittance by post : they would merely increase the risk of doing so, and it would be open to the public to take this risk if they wished to do so, or to insure against it.

The Committee studied these draft amendments and informed the Government of India that while they were in general sympathy with the object which it was sought to effect by means of the proposed amendments they desired to put forward certain observations for consideration by the Government of India before final action was taken in the matter.

In the first place the Committee pointed out that the habit of using notes on a large scale was of comparatively recent growth in this country and that any attempt to discourage the practice of cutting, which they understood was very general, might tend to impair public confidence in notes particularly in up-country districts where there were no banking facilities. As Government were well aware the general acceptance of notes by the Indian public was only achieved with difficulty, and the Committee feared that the proposed amendments, conservative though they might be, would endanger their popularity.

But there was a further consideration which carried even greater weight with the Committee. Indian Currency, they said, was extensively used in countries outside India, *e.g.*, East Africa, Aden and Iraq. In the latter country they were informed that the law allowed none but cut notes to be transmitted through the post. Moreover there was no Currency office in Iraq and the Committee understood that the note issue often got into a deplorably dirty condition with the result that mutilated notes were by no means uncommon. If therefore obstacles were placed in the way of meeting claims on cut and mutilated notes the use of Indian Currency would certainly be discouraged in Iraq, in which country it had only been established since 1916 and this in its turn might prove a hindrance to trade with that country.

The Committee said that they would be glad to know whether this question of the use of Indian notes outside India had been fully considered by the Government of India and expressed the opinion that, in the absence of further information, and pending the further growth of banking facilities in India, the proposed rules appeared to be premature.

AMENDMENT OF THE INDIAN PAPER CURRENCY ACT, 1923.

A Bill was introduced in the Indian Legislative Assembly on the 29th January 1925 for the purpose of amending the Indian Paper Currency Act, 1923. From the Statement of Objects and Reasons attached to the Bill it appeared that the Indian Paper Currency Act, 1923 (X of 1923) laid down in Section 19 certain temporary provisions which were to remain in force until the Paper Currency Reserve had been brought into conformity with the permanent position envisaged in Section 18. The provisions of Section 19 were at the moment operative, and sub-section (4) of that section provided that the total amount of securities which might be held in the Reserve (exclusive of the emergency currency which might be made available under Section 20 against the security of Bills of Exchange) should be limited to 85 crores of rupees. Additional currency was required to meet the growing requirements of trade which was recovering from the post-war depression, and in particular to meet the seasonal requirements of the busy period of the year. The Government of India had, therefore, in both the two previous busy seasons utilized a portion of their remittances to England to increase the amount of currency available for trade. The effect of the purchases of sterling by Government in India and of the sales of Council Bills in England was to reduce the treasury balances in India and to increase those with the Secretary of State. To the extent that these latter were not required to meet disbursements in the near future, they were availabl for investment in the sterling portion of the Paper Currency Reserve, against which notes would be issued in India reple nishing the Indian treasury balances and at the same time adding to the amount of currency in circulation. The total amount of securities in the Reserve was short of the figure

of 85 crores by approximately 7½ crores, but the Government of India in the interests of trade, desired to raise the permissible limit of investment so that additional currency could be provided, if necessary, in order to prevent excessive monetary stringency. The proposal in the Bill was therefore to increase the amount of permissible investment by 15 crores of rupees.

The Bill after amendment was passed by the Legislative Assembly on the 2nd February and by the Council of State on the 5th idem. A copy of the Bill as finally passed will be found in *Volume* II.

NEW PATTERN TEN-RUPEE AND FIVE-RUPEE NOTES.

From Press communiques issued towards the end of September 1925, it appeared that to provide further safeguards against imitation and to render the serial number less liable to accidental destruction, the Government of India had introduced into circulation a new pattern of Rs. 10 note.

The general design of the note was identical with that of the existing pattern, but the colour of the ground work was of a more yellow shade of green. The serial numbers were shown at the right hand top and left hand bottom corners by the side of the denomination of the note expressed in numbers. The engraving of the head of His Majesty the King-Emperor had also been altered in colour so as to show more clearly the overprint in green lines. The Star of India watermark in the clear window had also been altered and was of the type made familiar in the last design of Re. 1 notes issued before their discontinuance, that is, the new star had no square border, but the space occupied by the complete star watermark in the note was the same. There was no alteration in

the colour or design of the reverse of the note. It was added that old pattern ten-rupee notes would, of course, continue to be legal tender.

In pursuance of their policy of remodelling their currency note issue so that their notes might be more convenient to handle and less liable to imitation than before, the Government of India also introduced a new pattern Rs. 5 note.

Its general appearence bore more resemblance to the new pattern Rs. 10 note than to notes of the old pattern. Its size was $6'' \times 3\frac{3}{4}''$, considerably smaller than the existing Rs. 5 note and slightly smaller than the new pattern Rs. 10 note. The ground work of the note was a tracery of rainbow shadings in the following colours :—A central vertical band of oranges shading gradually into bands of green and then grey on each side. The overprint was in brown of a more reddish tinge than the brown on the existing pattern Rs. 10 note.

There was a large oblong clear window at the left hand bottom quarter of the note showing clearly the watermark of the Star of India and the signature of the Controller of the Currency. At the right hand top corner there was an engraving of the head of His Majesty the King-Emperor, considerably larger in size and with a more clearly defined overprint than in the existing pattern Rs. 10 note. The serial numbers were printed in black on the left hand top and the right hand bottom corners, the latter being directly under the engraving of the King's head. The value of the note was shown clearly in words on the face of the note and in numbers on the top right hand and bottom left hand corners.

The reverse, which was printed in the same colours as the face, bore the letters " G.R.I." at the top and " Government of India " at the bottom. The value of the note was shown clearly in English at the right hand top corner and in the eight

most important vernacular scripts on the left of the note. In the case of these notes also notes of the old design would, of course, continue to be legal tender.

IMPORT DUTY ON SILVER BULLION.

(*See Report*, 1909, *pp.* 12, 146).

During May 1925 the Upper India Chamber of Commerce enquired whether the proposal to tax imported silver bullion had ever been considered by the Bombay Chamber and if so, what views had been expressed. The Upper India Chamber added that it had been suggested to them that in the taxation of imported silver bullion lay a valuable source of revenue to the State.

The only reference to the Chamber on this subject appears to have been in 1909, when in reply to a suggestion by the Karachi Chamber of Commerce, the Committee of that time said that an increase in the duty on silver did not recommend itself to them.

The duty on imported silver after having been increased in 1910 and again in 1916 was removed altogether by Act VI of 1921 as a result of the recommendations contained in the Babington Smith Committee's report. That Committee was obviously influenced by the argument that so long as the divergence between the bullion value and the exchange value of the rupee was not large the retention of the import duty might throw upon Government the burden of providing rupees in excess of the needs for currency purposes.

On receipt of this enquiry the Committee examined the question afresh in consultation with the Finance Sub-Committee of the Chamber and as a result they were confirmed in their previous opinion that an import duty on silver is undesirable. In addition to the obvious danger that such

a duty would bring the melting point nearer it should be remembered that next to piece-goods, gold and silver together are normally the most important items on the list of imports, and the extent to which they are used in connection with religious and marriage ceremonies can hardly be measured. Some weight should also be attached to the argument that an import duty imposes an unfair burden on the poorer classes to whom a certain quantity of ornaments is a social necessity rather than a luxury. To Bombay as a bullion market, moreover, an import duty would be objectionable for it would operate against free re-exports. Apart from these reasons the Committee felt that from a currency point of view it was desirable that imports of gold and silver should be unrestricted. These opinions were conveyed to the Upper India Chamber of Commerce together with the past history of the question as set forth above.

GOVERNMENT OF INDIA RUPEE LOAN.

In his speech introducing the Budget for 1925-26 the Finance member anticipated that allowing for the discharge of War Bonds, 1925, to the extent of about Rs. 3½ crores the maximum amount of new money that would have to be raised by a rupee loan in the open market would be Rs. 12 crores.

A press comminique was, however, issued in May 1925 by the Deputy Controller of Currency, Bombay, stating that owing to the improvement in the Ways and Means position in India and in London it would be possible to meet the estimated excess of disbursements over receipts during the year by drawing on cash balances and that in consequence the Government of India did not propose to invite cash subscriptions to a rupee loan.

The Committee informed the Finance Department of the Government of India that they had read this announcement with interest and would appreciate an explanation as to how the improvement arose. They added that if unexpected increases in revenue had occurred since the Budget speech they would be glad to be informed as to the nature and extent of such increases.

In reply the Government of India stated that the improvement in the Ways and Means position referred to in the communique issued to the press was an improvement in the opening balance for the current year which occurred since the Budget was presented. The improvement related to the transactions of the previous year of both Central and Provincial Governments under all heads, including capital, revenue, debt and deposit heads. Government further mentioned that the accounts of the Government of India remained open for adjustments for several months after the close of the year and stated that it was not possible at the moment to give detailed information as to the various sources that had contributed to the position. From the information then available it appeared, however, that a considerable portion of the improvement was due to the drawings of Provincial Governments having been on a smaller scale than anticipated.

In acknowledging this communication the Committee state that they would be glad if details were published as soon as they were available of the improvement in the opening position, as also particulars of the reduced Provincial Government drawings.

The Committee also discussed this subject on the 2nd of July with the Hon'ble Sir Basil Blackett, who said—

"The absence of a rupee loan this year after the announcement in my budget speech that the maximum amount that we should

require this year would be 12 crores, seems to have created some misunderstanding. This is due, I think, to a confusion of thought as to what a ways and means budget is. The balance of the Government of India, including the London balances, is made up of all the balances of all the Governments in India including the Central Government the Railway Board and the Provincial Governments. It is on a consideration of such figures as are available in February of one year as to the probable incomings and outgoings of all these authorities up to the 31st March of the following year that the Finance Member has to arrive at an estimate of the amount that he will require to raise by means of a loan either in London or in India or both. He has to take into consideration the incomings and outgoings of all sorts of deposit accounts, of all his own revenue and expenditure accounts, and of all his capital accounts including those of the Railways, of similar accounts for all the Provinces, of the Postal Cash Certificates, Post Office Savings Bank and so on. Over most of these he has little or no control. I have more than once been careful to state that the figures in the ways and means budget are illustrative only and cannot and must not be taken as anything more than rough approximations. I was careful to state this year that the figure of 12 crores for a rupee loan was a maximum; it included nearly 4 crores for bonds maturing during 1925 which are now being dealt with in the conversion loan. The remainder of the difference is accounted for chiefly by underspending on capital accounts, central and provincial I shall have occasion to refer again to this matter in public during my stay in Bombay and trust that any misapprehension that may still remain will thereby be removed."

INDIAN ECONOMIC ENQUIRY COMMITTEE.

On the 22nd of January 1925, the Government of India issued a resolution, intimating that having had under consideration the best method of giving effect to the wishes of the Legislature in connection with the institution of a general economic enquiry in India, they had arrived at the conclusion that before any wider enquiry could usefully be inaugurated

it was necessary to collate and to examine the existing material, to ascertain how it could best be supplemented and to determine what lines an economic enquiry into the resources of the country should take. They accordingly appointed, with the approval of the Secretary of State, a small Committee with the following terms of reference :—

"To examine the material at present available for framing an estimate of the economic condition of the various classes of the people of British India ; to report on its adequacy and to make recommendations as to the best manner in which it may be supplemented, and as to the lines on which a general economic survey should be carried out, with an estimate of the expenditure involved in giving effect to such recommendations."

The Committee was constituted as follows :—

Sir M. Visvesvaraya, K.C.I.E., D.Sc., M.I.C.E., *Chairman* ;

Rai Bahadur Pandit Hari Kishan Kaul, C.S.I., C.I.E., *Member* ; and

Mr. A. R. Burnett Hurst, B. Sc., Professor, Muir Central College, Allahabad, *Member and Secretary.*

This Committee issued a questionnaire composed of 108 questions, which the Committee of the Chamber, referred to a small Sub-Committee consisting of Messrs. V. A. Grantham, M.L.C., J. A. Kay, M.L.C., A. K. Graham and J. C. K. Peterson, C.I.E.

In addressing the Economic Enquiry Committee on the lines recommended by this Sub-Committee, the Committee mentioned that in their reply to the questionnaire prepared by the Indian Taxation Enquiry Committee they had expressed a wish that the enquiry into the incidence of taxation had been preceded by an enquiry into the taxable capacity of the people, and that it followed therefore that they would welcome a comprehensive enquiry into the economic condition of the country.

In view of the intricacy of the subject the Committee expressed regret that the questionnaire had not been sent to them earlier and added that in the limited time at their disposal they had been unable to do more than to put forward their general views on those matters which had struck them as being of particular interest to the commercial community.

The Committee's replies to the various questions will be found in full in Volume II.

The Economic Enquiry Committee issued their report towards the end of September 1925 but it is of too technical a nature to summarise here. Suffice it to say that the majority recommended a scheme of economic survey involving the establishment of a Central Statistical Bureau and Provincial Statistical Bureaux for each province at an initial outlay of Rs. 31·87 lakhs and a yearly recurring outlay of Rs. 57·55 lakhs. In a luminous minute of dissent Prof. A. R. Burnett. Hurst drew attention to the almost insurmountable difficulties in the way of any comprehensive enquiry into the economic condition of India. *(See Volume* **II.**)

FLOW OF CAPITAL INTO INDIA FROM EXTERNAL SOURCES.

(See Report, 1924, *Vol.* I, *page* 54.)

In the Annual Report for 1924 particulars are given of the Committee, popularly known as the External Capital Committee, appointed by the Government of India to consider the question of the flow of capital into India from external sources. It is there recorded that at the time the Report was being written the questionnaire circulated by the External Capital Committee was under the consideration of a small Sub-Committee of the Chamber consisting of

Mr. L. S. Hudson, M.L.C. (then President of the Chamber), Captain Sir Victor Sassoon, Bart., and Mr. W. P. G. Taggart.

This Sub-Committee subsequently formulated certain answers which they recommended the Committee to submit in reply to the questionnaire. The Committee accepted these recommendations and addressed the External Capital Committee accordingly, and below are printed, *seriatim*, the questions and the Committee's replies :—

Memorandum.

Question 1. What are the different forms in which external capital enters India ?

Answer 1. According to the most recent estimates of which the Committee of the Chamber have knowledge, the total amount of British capital invested in industrial concerns is approximately £365 millions of which about 50 per cent. is represented by holdings in Government Securities, Municipal Loans, etc., and 37 per cent. by Railway Securities. The capital has been raised mainly for development purposes, and the balance is made up of investments in industrial concerns.

Question 2. In which of these cases is the entry either unobjectionable or necessary in the interests of India generally and of Indian industries in particular ?

Answer 2. In none of the instances cited above can the entry of the capital in question be considered objectionable with the possible exception so far as the future is concerned, of certain "key" industries, *e.g.*, wolfram mining, dyes and chemicals used in the manufacture of munitions, the controlling interest in which on national rather than purely economic grounds, must be secured and maintained.

Question 3. Is it necessary to encourage the entry of any particular variety ?

Answer 3. It will be necessary for some time at least to continue to attract external capital particularly for the promotion of development, as that type of investment does not appeal to indigenous capital which usually demands a quick return and a possibility of capital appreciation and good dividends. History has shown that in the initial stages of development of the premier industries, *e.g.*, the cotton industry indigenous capital owing to lack of knowledge or experience, has been slow in coming forward, but that it has gradually absorbed in course of time the original foreign element. While the Committee considers that every opportunity and encouragement should be given to the Indian investor from the beginning, in such circumstances they cannot overlook the obvious fact that foreign investors, especially those who were prepared to take up debentures at low rates of interest, have contributed very largely to the successful development of the majority of the important industries of this country and they do not believe that the country is yet in a position to forego such assistance. The experience of other countries in the same stage of industrialisation lends point to their argument.

Question 4. If so, what steps should be taken in this direction and to what extent is capital likely to be forthcoming as the result of such steps ?

Answer 4. The first essential is to inspire confidence in the stability and successful conduct of the administration and, secondly, the stabilisation of the rupee is only a little less important for there can be no attraction in an investment, the sterling value of which is subject to considerable fluctuations. At present the political situation is affecting adversely India's credit in the world's markets, but once the above conditions are satisfied the Committee believe that there is no limit to the extent to which external capital will be forthcoming.

Question 5. How far is it possible to replace external by internal capital ?

Answer 5. The Committee have discussed this question in their answer to 3 above, and they see no reason why the same process of absorption should not continue.

Question 6. What measures are necessary for the—

(1) greater attraction of indigenous capital for industrial purposes, and

(2) development of banking organisation and credit facilities in India?

Answer 6. (1) As a means to the gradual education of the investing public, which is the main desideratum, the Committee recommend the expansion and encouragement of the system of co-partnership between indigenous and external capital; and as to (2) the institution of local banks on conservative and sound principles of banking alone will secure that measure of confidence and practical experience which are essential factors in the development of banking organisation and credit facilities in India. The Committee cannot lay too much emphasis, however, upon the extent to which progress in that direction is retarded by the periodical failures and scandals which have characterised several recent experiments in that connection.

Question 7. What are the forms of external capital the entry of which is objectionable?

Question 8. What are the objections in each such case?

Answers 7 & 8. As the Committee have already stated, they favour the employment of indigenous capital so far as possible in connection with the financing of what they have described as "key" industries, and also public utility concerns, on the ground in the former case of self preservation in time of war, and in the latter for the reason that the interests supplying such capital are, as a general rule, in closer touch with, and more amenable to, public opinion.

Question 9. What restrictions can and should be imposed in each such case?

Answer 9. The Committee are in complete agreement with the policy of Government as translated into action in the case of the new wireless concessions and the provisions of Section 5 of the Steel Protection Act, 1924, with the modification that the Indian element on the Board should be representative rather of Indian, as opposed to foreign interests than actually determined by the test of birth and domicile alone.

Question 10. What would be the effect of any such restriction on the—(1) industries and development of the country generally, (2) loan policy of Governments and local bodies, and (3) holders of investments ?

Answer 10. The Committee do not anticipate that the adoption of the policy advocated in the reply to the previous question, which, as they have already said, is well established and understood, is likely to cause any effects other than those usually associated with the working of joint-stock enterprise.

Question 11. Is it necessary to differentiate in any respect, and if so how would you differentiate between—(1) British and foreign capital, and (2) capital from foreign countries which exercise such discrimination and from those which do not ?

Answer 11. The Committee again endorse the views of the majority of the members of the Fiscal Commission although they might possibly be disposed to consider the adoption of retaliatory measures in a case where a foreign country placed restrictions upon the entry of Indian capital.

Question 12. What is the practice in other countries (especially in the British Dominions) in the matter of encouraging or restricting the flow of foreign capital ?

Answer 12. The Committee have no information on this point other than that contained in the various reports and other publications which are equally accessible to the External Capital Committee. So far as their own experience is concerned however they have no hesitation in affirming that even in those countries which may differentiate for purposes of taxation between indigenous and foreign capital or even impose specific restrictions upon the employment of the latter in "key" industries, the entry of all kinds of capital, from whatsoever source derived, is generally welcomed and encouraged and that the measure of their industrial progress has been determined largely by the extent to which they have succeeded in attracting such capital. Particularly so is this the case, in the other British Dominions, notably Canada and South Africa.

The Report of the External Capital Committee was issued in September 1925 and the following is a summary of their recommendations :—

" The conclusions which we have reached may be summarized in the following propositions :—

I. It is more advantageous to India that its requirements for new capital should be supplied from internal rather than from external sources, so far as internal capital is forthcoming. The real solution of the problem of external capital lies in the development of India's own capital resources.

II. Subject to the limitations given below the inflow of external capital is not only unobjectionable in itself but is a valuable factor in assisting the economic development of India.

III. Though in certain circumstances the control of external capital may be necessary in the interests of India, general measures discriminating against it or penalising it either by way of taxation or by way of control would, so far from assisting the development of these resources or fostering the interests of the Indian investor, be definitely injurious to both, as they would impede the growth of new industries and restrict the transferability and consequently the market value of the holdings of the Indian investor.

IV. India possesses a vast store of dormant capital awaiting development and in order to make this available for investment banking facilities must be increased and extended. The examination of the various technical measures suggested in the replies with this object is outside the scope of the Committee, but we would emphasize the importance of a co-ordinated survey being undertaken at the earliest opportunity of the whole field of banking in India. This should be followed by a detailed examination by an expert committee or committees of the lines along which progress should be effected.

V. As regards the control of external capital, where the external capitalist is merely entitled to a stipulated rate of interest and only acquires rights of control when there is default, as in the case of state and municipal loans, bonds and debentures of companies, and bank loans, we do not consider any measures of control necessary, but in

the case of Government and quasi-Government loans, the rate of interest should not be the sole consideration in placing such loans and, other things being equal, preference should be granted to the Indian investor.

VI. Where investment carries with it the control of an undertaking we consider it reasonable that when Government grants particular concessions to the industry of which that undertaking forms part it should exercise such control over the undertaking as will ensure that the benefits of the concession accrue primarily to the country.

(*a*) Where the concession is general, as in the case of a protective tariff (and this would include practically every industry in India, as a revenue tariff without a corresponding excise has a protective effect) it is impracticable to effect any discrimination. No feasible suggestions for such discrimination have been suggested to us, nor have any occurred to us during our discussions.

(*b*) Where definite pecuniary assistance, such as a bounty, is granted to any particular undertaking, we consider that discrimination is feasible, and we agree with the Fiscal Commission and the Legislature that no such assistance should be granted to any company, firm or person not already engaged in that industry in India unless—

I. reasonable facilities are granted for the training of Indians and

II. in the case of a public company unless—

(*i*) it has been formed and registered under the Indian Companies Act, 1913,

(*ii*) it has a share capital the amount of which is expressed in the memorandum of association in rupees,

(*iii*) such proportion of the directors as Government may prescribe consists of Indians.

(*c*) Where a concession is granted to exploit a wasting asset, such as a mineral concession, no definite rules can be prescribed. It must be a question in each case whether it is better from the point of view of the national interest that a concession should be developed by external capital or left until indigenous capital may be prepared to develop it. Such concessions should only be granted to external capitalists when it is clearly in the national interest that they should be developed.

VII. We do not consider it necessary to examine in detail the measures to be taken to give effect to these recommendations as we do not suppose that any general legislation will be necessary. If Government accept them the necessary legislative and executive steps can be taken to give effect to them on each occasion when a bounty or similar concession is granted.

INDIAN TAXATION ENQUIRY COMMITTEE.

(*See Report*, 1924, *Vol. I, page* 62).

In the Chamber's Annual Report for 1924, page 62, full details are given of the Indian Taxation Enquiry Committee, the reason for its appointment, its terms of reference and its constitution. To the questionnaire circulated by this Committee certain answers, drafted by a Sub-Committee consisting of Messrs. V. A. Grantham, M.L.C., J. A. Kay, M.L.C. A. K. Graham and J. C. K. Peterson, C.I.E., were submitted by the Committee of the Chamber together with a short preamble explaining certain general considerations that applied to their answers. This preamble is reproduced below, and the Committee's answers together with the questions to which they refer are printed in full in *Volume* **II.**

Messrs. Grantham and Peterson gave oral evidence before the Committee on June 8th, 1925.

Memorandum submitted in reply to the questionnaire issued by the Indian Taxation Enquiry Committee.

In considering the questionnaire issued by the Indian Taxation Enquiry Committee, the Committee of the Chamber have devoted considerable thought to the covering Resolution by the Government of India, Finance Department, issued on the 26th May 1924, in which it is stated that the motive for the appointment of the Committee is not any need for meeting additional expenditure or any intention to increase the total amount raised by taxation in India, but rather the

need for consideration of the effect produced by the war on the incidence of taxation in its existing forms and for examination of the alternative sources from which to raise money to meet expenditure which has become necessary as the result of changes in the relations between the Central and Provincial Governments and of other causes such as the more drastic regulation of the liquor traffic, and changes in the fiscal system.

The Committee would say, at the outset, that they do not consider that they are in a position to deal with the general question of the equity of the whole scheme of taxation or to say whether it is in accord with pure economic principles but at the same time they feel that it is desirable that the Chamber should provide answers so far as possible to those questions which have a bearing upon the trade of the country.

To make this clearer, they would explain that while it may be possible to approve of certain methods of applying indirect taxes, they do not wish to be construed as necessarily accepting the position that all or any of those taxes should be imposed. For example, the principle of wheel taxes, taxes on betel leaf and areca nut, and on tobacco, may be agreed to, but they recognise that these are taxes which are intended indirectly to reach the poorest classes, an object already attained by the Salt Tax and they cannot help feeling that the multiplication of a number of such taxes must bear with undue hardship on masses of the people incapable of bearing further taxation, and quite apart from the moral aspect, their opinion is that an increase of taxation on these lines should be resisted by the Chamber as being bad for trade generally.

At this stage, however, in the absence of any real knowledge of the distribution of wealth or of the extent to which the

proceeds of taxation are spent in the country, the Committee find it impossible to substantiate by any evidence other than what can be seen in any village up-country or slum in Bombay, the feeling that the masses already pay a sufficient sum in indirect taxation and they wish therefore that this enquiry into the incidence of taxation had been preceded by an enquiry into the taxable capacity of the country as it is axiomatic that taxation must be accompanied by ability to pay.

Considering the matter from the broadest point of view the object to be pressed for is a system of taxation which makes for the most general prosperity, and it is for this reason that they have advocated taxes such as death or succession duties which are recognised in all civilised countries as being in every way equitable. (*See Volume* **II.**)

THE EFFECT ON TRADE OF THE HEAVY PROGRAMME OF DEVELOPMENT.

The Committee of the Chamber are aware that a feeling of disquietude exists in Bombay which cannot be entirely due to trade depression, as to the ultimate burden that may be placed upon the trade, industries and finances of Bombay by the heavy programme of development in progress or in contemplation and they endeavoured to take a comprehensive review of the situation in a memorandum that they submitted to the Government of Bombay in June 1925, some extracts from which are reproduced below.

In arriving at a total contemplated expenditure within the Presidency of 127·29 crores of rupees the Committee included Government reclamation, housing schemes and irrigation, and Municipal, Port Trust and Improvement Trust expenditure. They found it difficult to estimate all the factors accu-

rately and therefore asked Government to correct any inaccuracies in the figures or in the conclusions drawn therefrom.

In submitting this memorandum to Government the Committee stated that they felt that the position of Bombay *vis a vis* other ports in India had been undergoing important modification during recent years, and that the time had come to take stock of the position. The Committee had not an intimate knowledge of all the facts but they presumed that Government must have carefully weighed all the pertinent factors before embarking on their own programme of development or permitting the heavy programme undertaken by other bodies, and they therefore asked Government to give them their appreciation of the whole situation from a financial point of view.

Extract from the Memorandum submitted to the Government of Bombay.

Adding the contemplated expenditure on Local Bodies to that of irrigation, a total expenditure of 127·29 crores is arrived at out of which the Bombay Government has held up the expenditure of Rs. 15 crores of local Development.

Two questions arise for consideration, *viz.* :—

(1) What effect are such heavy borrowings having or likely to have on the Indian Money Market. Other provinces also have large development programmes and the temporary removal of such a large quantity of the country's liquid resources must presumably be contributing materially towards monetary stringency.

The effect of the removal is not at first obvious inasmuch as the money obtained does not, nominally, go out of circulation. But presumably it finds its way largely into the hands of those who do not circulate it and is lost for the time being to traders, while that part of it which is spent out of India must cause definite stringency even if the effect is only to stop the normal expansion of the currency. In this connection the heavy outlay on the various Tata schemes should also be borne in mind.

(2) What effect will the local borrowings, excluding irrigation, have on the trade of the Port. Can the latter, pending fruition of the schemes, bear the heavy annual charge on such commitments.

It should however be borne in mind that the Improvement Trust and the Development Department's borrowings, made or under contemplation, *viz.*, Rs. 20·46 and 30 crores, respectively, are not a charge on revenue, except to the extent of the Municipal contribution of Rs. 19 lacs to the Improvement Trust and the Cotton Cess contribution of Rs. 20 lacs to the Development Department.

The Port Trust borrowings (23·40 crores) can be said to be self-supporting only to the extent that they do not cause diminution of trade.

The Municipal borrowings made or under contemplation (23·40 crores) are almost entirely paid for by taxation, and in addition, the Municipality receives Rs. 14·25 lacs from the cotton cess.

This subject was discussed on the 2nd July 1925 with the Hon'ble Sir Basil Blackett who in the course of his speech said :—

"You have asked me as to the effect of big development loans, particularly by the Government of Bombay, on the finances of the country. Of course if there is a serious danger that the money spent on big capital developments in Bombay or elsewhere will not prove remunerative or sufficiently remunerative, the necessity of paying interest is a serious drain on the finances of the Government of India or of the Provincial Government or whatever body it may be which is primarily responsible and any serious failure of a big development scheme must necessarily react on the finances of the Government of India as in practice it is that Government which has to raise from the money market the bulk of the capital required for development. I had occasion in a speech in the Assembly in February last to review the capital commitments of the Government of India for Railways, irrigation, provincial loans, etc., as well as their commitments in the matter of maturing loans. I drew attention to the importance of successfully carrying through a programme of conversion with lower rates of interest and a programme of new borrowings, and pointed out that an increase of the amount of the annual savings of India

available for investment was essential to complete success. The point to which you draw attention is, however, I think, rather a different one. It is the effect on the money market of the borrowings for governmental purposes and the utilisation of the money so borrowed in projects which do not begin to be productive for some little time after their initiation. Undoubtedly, there is some competition between the needs of the Government as a borrower and the needs of industry. On the other hand I am doubtful whether the effect of large Government loans during and since the war has not been to develop the habit of investment in India to such an extent as to counterbalance its effect in withdrawing money from industry. It may well be that a very considerable proportion of the money borrowed by the Government would not have been invested at all but for the Government's offer of an attractive security, and if so, after allowing for the effects of expenditure by the Government out of the proceeds and for the great contribution in the way of improved transation facilities and means of irrigation, etc., which the Government initiative has effected, the balance of advantage is clearly on the side of the Government's proceeding energetically with a programme of reproductive capital outlay. It is important of course not to overload that programme and to develop *pari passu* the saving and investment habit and capacity of India. But it is my firm conviction that it is by means of a well-considered programme of capital development that the Government can most quickly and most advantageously promote the improvement of the economic condition of the masses of the people."

During the informal discussion which followed Sir Basil Blackett said he thought that development loans could only be responsible for stringency in the money market to a very small extent and he was of the opinion that the connection between the two was slight. For example that the amount of money which was distributed to labourers engaged in development and which thus became unavailable for investment was almost negligible as compared with the amount distributed to other labourers and sent up-country to finance crops, etc. The effect on the money market of spending

money out of India must depend on the method of finance employed. In Sir Basil Blackett's opinion a certain amount of new money which would otherwise not be invested found its way into development loans, because of their security, and to that extent they acted as a stimulus to the investment habit. (*See Volume* II.)

THE COST OF HANDLING GOODS IN BOMBAY.

The Committee for some time past have had under consideration the question of the cost of handling goods imported and exported *via* Bombay with a view to determining whether the excessive cost of Bombay as a port is driving border line trade to other ports. They completed their investigation in cousultation with the various Sub-Committees of the Chamber towards the end of the year and sent copies of their report to all members as well as to the Bombay Port Trust, the Municipal Commissioner and the local Government. The Committee are now awaiting the views thereon of the various bodies addressed. (*See Volume* II.)

REFORMS ENQUIRY COMMITTEE.

(*See Report*, 1924, *Vol. I*, *page* 172.)

As was noted in the Chamber's report for 1924 the Governor General in Council with the approval of the Secretary of State appointed a Committee popularly known as "the Reforms Enquiry Committee":—

"(1) to enquire into the difficulties arising from or defects inherent in, the working of the Government of India Act and the Rules thereunder in regard to the central Government and the Government of Governor provinces: and

(2) to investigate the feasibility and desirability of securing remedies for such difficulties or defects, consistent with the structure, policy and purpose of the Act,

(*a*) by action taken under the Act and the Rules, or

(*b*) by such amendments of the Act as appear necessary to rectify any administrative imperfections.

The Committee submitted its report during the summer of 1925 and on the 11th September a resolution was brought forward in the Council of Sate by the Home Secretary recommending the Governor General in Council that he do accept the principle underlying the majority report of the Committee and that he do give early consideration to the detailed recommendations therein contained for improvements in the machinery of Government.

There were a large number of amendments proposed which provided for a complete change in the present form of Government in this country, none of which however were carried and the original resolution was passed by a large majority.

A similar resolution was brought forward in the Legislative Assembly by the Home Member and amendments similar to those moved in the Council of State were also moved in the Assembly and passed by that body.

PROPOSED REDUCTION OF PROVINCIAL CONTRIBUTIONS UNDER THE DEVOLUTION RULES.

(*See Report*, 1920, *Vol. I*, *page* 51.)

The question of what is popularly known as the Meston Settlement or in other words the allocation of revenues proposed by the Committee presided over by Lord Meston, which reported on the question of the financial relations as between

the Central and Provincial Governments in India, has been a sore point with Bombay ever since the Committee submitted its report in 1920.

In introducing the budget for 1925-26 the Finance Member proposed that out of the estimated surplus of 3·24 crores, a sum of 74 lakhs should be kept in hand as a margin against possible disappointments or misadventures during 1925-26 and by way of security against any deterioration in the position of the central finances in 1926-27; that the remainder of the surplus, namely 2½ crores, should be devoted to the reduction of Provincial contributions and should be applied in accordance with the order of priority between the Provinces definitely established under the Devolution Rules; and that in addition the contribution of 63 lakhs due from Bengal should be remitted for a further period of three years. The Provinces entitled to a share in the 2½ crores in accordance with the Devolution Rules were —

Madras, whose contribution of 348 lakhs would be reduced by 126 lakhs,

United Provinces, whose contribution of 240 lakhs would be reduced by 56 lakhs,

Punjab, whose contribution of 175 lakhs would be reduced by 61 lakhs, and

Burma, whose contribution of 64 lakhs would be reduced by 7 lakhs.

Early in March 1925 the Committee were asked by the Hon'ble Sir Arthur Froom, the Chamber's representative on the Council of State, for an expression of the Chamber's views on the subject of the Budget and in reply they stated that

the Chamber associated itself with the motion for adjournment adopted unanimously by the Bombay Legislative Council on the 2nd March. In particular the Committee protested most strongly against any distribution of the surplus on the lines contemplated in the Annual Financial Statement until the Meston Settlement had been thoroughly re-examined by Government and a fairer distribution of the revenue resources of the country arrived at. In inviting Sir Arthur Froom's attention to the remarks made by the Hon'ble Mr. Lawrence during the debate in the Council, with which they were in general agreement, the Committee asked Sir Arthur Froom to endeavour to give suitable expression to the very strong views which they held on the subject in question and reminded him that the Chamber had already protested against the terms of the settlement proposed in the report of the Financial Relations Committee, 1920, and subsequently embodied with certain modifications in the Devolution Rules under the Government of India Act (*See* Report for 1920, Vol. I, pp. 51-52.)

During the Budget discussion in the Council of State the Hon'ble Sir Arthur Froom devoted the major portion of his remarks to the above question and subsequently advised the Committee that another opportunity for giving expression to the Chamber's views would occur when the Finance Secretary moved a resolution, of which he had given notice, recommending the reduction of the provincial contributions for the year 1925-26 on the lines proposed in the Financial Statement and also the remission for a further period of three years of Bengal's total contribution of Rs. 63 lakhs. Sir Arthur Froom accordingly asked for an indication of the attitude which the Committee of the Chamber desired him to adopt on that occasion. At a later date Sir Arthur Froom

added that the resolution had since been amended to provide for the remission of an additional Rs. 50 lakhs, *i.e.*, in the case of Bombay 22 lakhs, Burma 13 lakhs, Central Provinces 9 lakhs, and Assam 6 lakhs in respect of the year 1925-26 only out of the non-recurring surplus of Rs. 74 lakhs which the Government of India, in consultation with the Secretary of State, had subsequently decided to apply to that purpose, in recognition of the views of the Assembly and in pursuance of the Government's declared policy in that behalf.

After careful examination of the position the Committee decided to ask Sir Arthur Froom to move an amendment pressing for the revision of the Meston Settlement by reference to a new tribunal and explained that they had little to add to the representation forwarded by the Bombay Legislative Council as a result of the motion for adjournment. On receipt of subsequent enquiry from Sir Arthur Froom as to whether their views had undergone any modification in consequence of the decision to apply also Rs. 50 lakhs of the non-recurring surplus towards the remission of provincial contributions, under which Bombay was to receive Rs. 22 lakhs the Committee decided, that the new proposal which also necessitated an amendment of the Devolution Rules, only made the case for the revision of the Settlement stronger than ever and advised Sir Arthur Froom accordingly.

The resolution, which in the meantime had been adopted by the Legislative Assembly, was moved by the Finance Secretary in the Council of State on the 23rd March and after the amendment moved by Sir Arthur Froom had been lost on a division by eleven against twenty-six votes, the resolution was carried.

ADMINISTRATION OF JUSTICE IN INDIA.

(*See Reports*, 1923, *Vol. I, pages* 38, 42 ; 1924, *Vol. I, page* 143.)

A reference was made in the Chamber's report for 1924 to the appointment by the Governor General in Council of a Committee to enquire, *inter alia*, into the delays in the administration of justice. The report of this Committee was published in March 1925 and contained recommendations (some of which were in accord with suggestions submitted by the Chamber) mainly of a technical character but largely directed towards speeding up the process of law.

A number of the recommendations of the Civil Justice Committee were dealt with by the Government of India during the year under review and are referred to elsewhere in this report.

TRIAL OF COMMERCIAL CASES IN THE BOMBAY HIGH COURT.

(*See Report*, 1924, *Vol. I, page* 143.)

During July 1925 the Prothonotary and Registrar of the Bombay High Court addressed the Chamber on the subject of the facilities for the rapid disposal of commercial causes brought to the High Court. His reference arose out of a passage in the Committee's letter of the 11th April 1924 to the Government of Bombay on the subject of the Bill further to amend the Presidency Small Causes Court Act in which it was stated that certain proposals previously made by the Chamber for the more expeditious hearing of commercial cases had apparently not been favourably considered nor had full use been made of the existing machinery for that purpose.

The Prothonotary stated that the Hon'ble the Chief Justice felt that the Chamber must be under some misapprehension regarding the rules in force in the High Court at the moment for the trial of commercial causes. Those rules were framed on the English practice, and ever since they were introduced a Judge had been specially detailed to hear commercial causes. Such causes were placed on the board as soon as they were ripe for hearing in preference to all other cases, except part heard cases ; the actual procedure in the trial of a commercial cause being the same as any other cause. One rule, as it stood originally, provided that a plaint should be marked as a commercial cause only if the Judge to whom it was presented for admission was satisfied that the suit had been brought without delay ; but this proviso had now been deleted and any commercial suit could receive the special facilities for such suits. The Prothonotary concluded by saying that if the Chamber could suggest any amendments of the existing rules relating to commercial causes the Hon'ble the Chief Justice would be pleased to place them before the Judges for consideration.

In reply the Committee admitted that under the circumstances prevailing in Bombay it would be difficult to suggest any improvements in the practice and procedure for the trial of commercial causes if full advantage were taken of the facilities provided by the rules for the prior hearing of commercial suits. Commercial causes, as indicated in the Prothonotary's letter under reference, should be placed on the board of the Commercial Judge as soon as they were ripe for hearing in preference to all other cases, except those which were part heard. But the Committee believed they could state without fear of contradiction that the rule that commercial causes should have priority was not always adhered to. For

examples, they referred to the board of Mr. Justice Taraporewalla, who was the Judge appointed to try commercial causes, dated the 19th June, the 28th July and the 11th August 1925. The position was even worse a year or so ago when the Commercial Judge also sat as a Chamber Judge. The result was that the time he could devote to the trial of commercial causes amounted to about eight hours a week.

If it would cause too much inconvenience to put commercial causes on the board from day to day in preference to suits already on the board, the Committee suggested that such commercial causes as were ripe for hearing should be placed on the board at least on the 1st and 15th of every month; that they should be put on the board in priority to anything remaining over on the Judge's board from the previous day, except a part heard case; that while the Judge was engaged on the hearing of short causes he should not take up any matter interlocutory or otherwise except summonses in commercial causes; and that he should also be exempted from hearing short causes, as was done in the case of the Insolvency Judge. If this practice were strictly adhered to, the Committee stated that a considerable advance would be achieved.

Another matter on which the Committee offered a suggestion related to summonses and interlocutory applications in commercial causes now made to the Chamber Judge. They expressed the opinion that it would be a great convenience if commercial summonses and other applications were heard by the Commercial Judge himself. The main object of the Commercial Court was to save time and expense, but it was difficult for a Judge who was not himself likely to try the suits or who might have small experience of commercial matters to make an order on a summons for directions or interlocutory application when he would not try the suit.

The aim of the English Commercial Judge was to save a commission. To enable this to be done he would compel parties to admit facts and documents which otherwise might not be strictly relevant and he could do this because he would hear the suit and might deal with the matter afresh when the case came on for hearing. The Committee submitted that this suggestion merited the serious consideration of the Hon'ble the Chief Justice.

The Committee also stated that if possible a rule should be passed rendering it unnecessary to attach to the pleadings the somewhat voluminous correspondence it was the practice to attach. This practice was in nine cases out of ten a sheer waste of money, because where there was a large quantity of correspondence, the correspondence attached to the plaint was invariably incomplete. A further batch of correspondence was attached to the written statement, and when the case came on for hearing a complete bundle of correspondence was usually agreed between the opposing solicitors and was made up for the use of the Judge at the hearing.

In conclusion, the Committee referred to the fact that in England the Commercial Courts did not require affidavits of documents but relied upon the solicitors for the parties to disclose in a list the relevant documents on either side. This course saved expense, but the Committee feared that in Bombay it might not be possible in many cases to rely sufficiently on the *bona fides* of the practitioner to disclose the material documents to allow the making of an affidavit to be waived.

In replying to the above letter the Prothonotary stated that the Hon'ble the Chief Justice had not previously been aware that the rule giving preference to commercial cases had not strictly been observed, and that His Lordship had given

instructions that this should be done in future, and that a prospective board containing all commercial cases ripe for hearing should be put up on the 15th of each month with a notice that they would be on the board for hearing and final disposal on the 1st day of the succeeding month. At the same time the Prothonotary said with reference to the Committee's further suggestions in this connection, that His Lordship could not interfere with such arrangements made by a Judge with regard to his own board as he might think necessary.

The Prothonotary stated that probably the Committee were not aware of the enormous mass of work that had been thrown upon the High Court of late years and of the difficulties that had arisen in distributing it among the judges available. Owing to the great increase in the number of suits the number of miscellaneous proceedings had increased in like proportion. There had been of late, however, a substantial decrease in the number of suits on the file, and the Prothonotary stated that there were no arrears whatever of commercial suits at the time of his letter. He sent the Committee an interesting chart showing the number of suits filed and disposed of during the last ten years.

The Prothonotary stated that the Committee's suggestion that summonses and interlocutory applications in commercial causes should be heard by the judge to whom commercial causes were allotted had been fully considered by the Chief Justice, but His Lordship had come to the conclusion that any advantage which might accrue by adopting it would be more than counterbalanced by the interference with the ordinary course of administration which would result therefrom; and the Chamber Judge would have just as much experience in commercial matters as the judge trying commercial causes.

As regards the other suggestions made by the Committee the Prothonotary said that His Lordship was not aware that under the Code of Civil Procedure a judge could compel a party to admit facts and documents which otherwise might not be strictly relevant. There was no rule compelling parties to attach to the pleadings the correspondence before suit. This was generally done by the solicitors of the parties according to instructions in the pleadings as drafted by counsel. His Lordship was in agreement with the Committee that all that was necessary was for the solicitors of the parties to prepare a complete copy of the necessary correspondence for the judge at the trial. It had been found by experience, however, that when a plaint was sought to be filed as a short cause it was necessary that the correspondence before suit should be annexed in order that it might be ascertained whether the claim was disputed.

In conclusion, the Prothonotary said that His Lordship agreed that it would not be advisable to dispense with affidavits of documents in commercial causes, as there was considerable justification for the fear that proper and sufficient discovery might not always be made if an affidavit were not required.

In acknowledging receipt of the above letter the Committee asked the Prothonotary to thank the Hon'ble the Chief Justice for the action he had taken in response to their suggestions. They noted that not all of their proposals had proved acceptable, but the changes instituted by His Lordship should, they said, go a long way, if strictly enforced, towards mitigating the delays in the hearing of commercial causes. The Committee then referred to the recent improvement in the disposal of cases as illustrated by the chart, for which they thanked the Prothonotary, and added that they trusted that the prospective board containing all commercial causes

ripe for hearing to be put up on the 15th of each month would be put up twice a month should the number of cases increase to an extent that would justify this being done.

AMENDMENT OF THE CIVIL PROCEDURE CODE.

Recovery of Interest.

During September 1925 the Committee were invited by the Government of Bombay to comment on a recommendation of the Civil Justice Committee regarding the amendment of Order XXXVII of the First Schedule to the Code of Civil Procedure. Order XXXVII, Rule 2, deals with summary procedure for the recovery of monies due on negotiable instruments, and provides that on certain conditions being fulfilled the plaintiff shall be entitled to a decree for any sum not exceeding the sum mentioned in the summons, together with interest at the rate specified, if any, to the date of the decree and such sum for costs as may be prescribed. It follows from the wording of this rule that unless the bill of exchange or promissory note provides for the payment of interest after maturity, in the event of dishonour the plaintiff cannot in a summary suit, recover interest for the period between the date of maturity and the date of the decree although had he filed a short cause he would have acquired a right to claim such interest under Section 80 of the Negotiable Instruments Act. A consequence of this defect is that many suits on negotiable instruments are filed as short causes in order that interest may be claimed from the date of maturity, instead of as summary suits, thus causing additional expense and delay, and enabling the defendant to put in a written statement without having to apply for the leave of the Court to do so.

The Committee understood that the amendment recommended by the Civil Justice Committee aimed at enabling

interest to be claimed in summary suits; accordingly they thought that if adopted it would be of general advantage and they strongly supported it in the interests of the banking and mercantile community.

At the same time the Committee stated that they were of opinion that the Government of India might consider the question of the time within which summary suits might be filed. Under Article 5 to Schedule I. of the Indian Limitation Act, 1908, such suits must be brought within six months of the date on which the debt became due and payable. Summary procedure had been extended from suits on negotiable instruments to suits where the plaintiff sought to recover a debt or liquidated demand in money arising on a contract or a guarantee. It not infrequently happened that the defendant paid or made promises to pay something on account and if the plaintiff gave the defendant time he might lose his right of filing a summary suit and must file a short cause. It seemed to the Committee to be unreasonable that because a plaintiff made a concession of this nature to the defendant he should be penalised.

The Committee understood that considerable difference of opinion existed among the Judges of the Bombay High Court as to whether summary suits on contracts could or could not be filed after six months, but it had definitely been decided that they should not be, and the Committee expressed the view that an amendment of this article of the Limitation Act would also be of general advantage.

BEARER DRAFTS, HUNDIES AND CHEQUES.

Proposed amendment of the Indian Negotiable Instruments Act, 1881.

(*See Reports*, 1922, *Vol. I, page* 59; 1924, *Vol. I, page* 116.)

As was noted in the Chamber's Annual Report for 1924 the following resolution was moved by Sir Leslie Husdon and

unanimously adopted at the annual general meeting of the Associated Chambers of Commerce of India and Ceylon held at Calcutta in December 1924 :—

"That having regard to the decision delivered on the 18th August 1924 by the Appeal Bench of the Bombay High Court, this Association requests the Government of India to take immediate steps to get the Negotiable Instruments Act, 1881, amended by the Legislature in such a manner that it will give effect to the ordinary commercial practice of treating bearer drafts, hundies and cheques as negotiable by delivery in all circumstances, irrespective of any endorsements that may be made thereon."

After the meeting, this resolution, together with a copy of the speeches that preceded its adoption, was forwarded to the Government of India, who early in May 1925, circularised local Governments asking for their opinions on the proposal embodied in the resolution. The Government of Bombay, in its turn, invited the views of various persons and associations in the Presidency, and in reply to the enquiry that came to the Chamber the Committee stated that the resolution and Sir Leslie Hudson's introductory speech represented their opinion.

AMENDMENT OF THE INDIAN LIMITATION ACT.

In September 1925 the Committee were invited by the Government of Bombay to express their views on certain proposed amendments of the Indian Limitation Act that had been recommended by the Civil Justice Committee.

The first suggested amendment related to Section 14 of the Indian Limitation Act. This Section provided that in computing the period of limitation prescribed for any suit, the time during which the plaintiff had been prosecuting another civil proceeding with due diligence should be excluded

where the proceeding was founded upon the same cause of action and was prosecuted in good faith in a Court that from defect of jurisdiction or other cause of a like nature was unable to entertain it. Assume for example that 'A' filed a suit in the High Court of Bombay and that 'B' as part of his defence set up the plea that the Bombay High Court had no jurisdiction because neither was his business carried on in Bombay, nor did part of the cause of action arise within the city. If B's plea succeeded then the suit would be dismissed, and in the meantime A's claim might have become time-barred. It had therefore been enacted that the time so occupied should be excluded from limitation. It might be, however that 'B' contended that on the same set of accounts money was due to him and that nothing was due by him to 'A'. Assuming the success of B's plea that the Bombay High Court had no jurisdiction his claim might, as the law stood, become time-barred; and thus it would be necessary in the interval for 'B' to file another suit in a Court of competent jurisdiction to deal with the claim already at issue in the Bombay High Court. If the plea as to jurisdiction succeeded no harm had been done but if it failed then B's suit was unnecessary. The Civil Justice Committee had therefore suggested that in computing the period of limitation the time taken by a defendant in defending a suit should similarly be excluded. The Committee of the Chamber thought that such a set of circumstances were unlikely to occur frequently, but that the proposed amendment, if adopted, would be of advantage when such circumstances did arise, and they replied that they saw no objection to the proposal.

The second amendment of Section 14 was verbal and the Committee thought that it was not of much importance.

The suggested amendments to Sections 19 and 20 of the Limitation Act were of somewhat more importance to the commercial community. Section 19 of the Act provided that if before the expiration of the period prescribed for a suit an acknowledgment of liability had been made in writing by the party against whom such property was claimed a fresh period of limitation should be computed from the time when the acknowledgment was signed. Previously it was unnecessary to date the acknowledgment and the consequence was that where the acknowledgment was undated oral evidence was admissible to prove the date on which the acknowledgment was signed. It followed, particularly up-country, that this omission led to the calling of a mass of evidence which would be avoided if the suggested amendment, *i.e.*, that no acknowledgment not dated in writing should operate to save the bar of limitation, were passed. If the creditor had to obtain an acknowledgment signed by the debtor there was very little more trouble in getting the latter to date the acknowledgment. The amendment would save much perjury; and the Committee said that it should be accepted.

Section 20 of the Act enacted that payment of interest or part payment of principal should begin a fresh period of limitation from the date on which the payment was made, provided that in the case of part payment of principal the fact of the payment appeared in the handwriting of the person making the part payment. There was no necessity for the fact of payment of interest to appear in the handwriting of the party making the payment. This left it possible for the creditor to enter in his books part payment of interest or to give evidence to that effect in order to keep limitation alive when in fact no interest had been paid. The Committee

saw no reason why there should be a distinction between the payment of principal and the payment of interest subject to the condition governing the part payment of principal.

The remaining amendment of sections 19 and 20 was designed to render it clear that a limited owner under Hindu Law or the karta or manager of a joint Hindu family was empowered to make acknowledgments and payments so as to attract the provisions of these sections. It was generally considered that they had such powers, but some of the High Courts were doubtful on this point, and the Committee were of opinion that it would be as well to have a uniform practice prevailing.

The Committee did not see any necessity to express an opinion on the proposed amendment of Article 47 of Schedule I of the Act, which dealt with the question of possession of immovable property under the Code of Criminal Procedure, 1898, or the Mamlatdar's Court Act of 1906.

It was also proposed to amend Articles 92, 93, 95, and 96 of the same schedule by reducing the period of limitation from three years to one year. Articles 92 and 93 dealt with documents which it was alleged had been obtained by forgery, Article 95 with a decree obtained by fraud or other relief on the ground of fraud, and Article 96 with relief on the ground of mistake. Dealing with Articles 92, 93 and 95, it seemed to the Committee that, as limitation began to run from the date when the fraud became known to the party wronged, there was very little harm in reducing the period of limitation from three years to one year. It was possible when the period of limitation was long that the party against whom the charge of fraud would be made died or that witnesses might become unavailable. Had the other side not died the charge might never have been made; fraud was a charge

easy to make, but in the absence of the defendant not easy to refute. The Committee thought that where so serious a charge was made the plaintiff should be diligent in enforcing his rights. No Criminal Court would consider a charge of fraud brought two or three years after the offence had become known, and the Committee considered that similar arguments might apply in a Civil Court.

Article 96, however, stood on a somewhat different footing as no charge of fraud was involved. Limitation in India was already considerably more stringent than in England; and the Committee stated that they did not entirely approve of the proposed amendment of this article.

Article 109 dealt with the profits of immovable property which had been wrongfully received by the defendant. The members of the Chamber were not likely to be much interested in such suits, and the Committee therefore did not comment on the proposed amendment of this Article.

Article 113 dealt with the specific performance of a contract and the suggested amendment of this Article was to reduce the period of limitation of three years to two years in cases in which a time for performance had been fixed, and in other cases to one year from the date on which the plaintiff had notice of refusal. The Committee were inclined to think that where specific performance was asked for, the plaintiff should be reasonably diligent in asking for it. The reduction in the period of limitation would merely reduce the plaintiff's right to apply for specific performance and would not prejudice his claim, if any, to damages at a later stage. For example, if in a dispute regarding a contract for the sale and purchase of land, one party sued for specific performance after a period of over two years, the defendant must during all that period bear in mind that he might be called upon to

convey the land ; on the other hand, he might have been justified in his refusal to convey ; yet he could not sell the land as a decree might be passed against him. During the recent boom and slump in landed properties in Bombay some curious results ensued from delay in filing suits for specific performance for a party who had sued for specific performance, before a decree was passed was often only too willing to recede from the bargain. It did not, of course, follow that where the plaintiff had delayed in filing a suit for specific performance the Court must grant his prayer; it was a discretionary remedy, which the Court might refuse, and where there was a delay should refuse. The defendant could not, however, know which way the Court would exercise its discretion. The Committee thought that to force a plaintiff to file a suit or specific performance within a year would not cause a hardship in many cases.

The proposed amendments to Articles 128, 132 and 166 did not interest the Chamber, and the Committee therefore did not comment on them.

The Committee in concluding their reply stated that though the Civil Justice Committee recommended the amendment of Article 5 to Schedule I of the Indian Limitation Act suggested by the Committee on the 25th September 1925 in their letter on the subject of the amendment of Order XXXVII of the First Schedule to the Code of Civil Procedure, namely, that the time within which summary suits could be filed should be extended, this matter was not dealt with in the Government of India's letter regarding the amendments of the Indian Limitation Act recommended by the Civil Justice Committee, and they asked Government if they had decided not to proceed with this recommendation, and if so, why.

Up to the time of writing this report no reply had been received from Government. (*See Volume* II.)

TRANSFER OF PROPERTY ACT.

Proposed Amendment.

A Bill was introduced by the Hon'ble Mr. P. C. Sethna in the Council of State in September 1925 which sought to amend the Transfer of Property Act, 1882, so that a transfer by way of gift of an actionable claim by an unregistered instrument in writing should be complete and final. Under the existing Act it was not clear whether such a transfer was valid. This uncertainty assumed practical form in regard to the gift of life policies; and no authoritative decision appeared to have been given in the Courts, probably because Insurance Companies had been loath to force an issue, and had habitually made payment under an unregistered transfer, taking the risk of another claimant coming forward to dispute its validity.

After consulting insurance opinion the Committee had no hesitation in conveying to the Chamber's representative in the Council of State their approval of the measure. They said that the amendment of the Act as proposed in the Bill would be a boon to all Life Assurance Offices transacting business in India and to the assured public in general.

RATE OF EXCHANGE FOR BILLS DRAWN IN FOREIGN CURRENCIES.

(*See Reports*, 1921, *Vol. I, page* 55; 1922, *Vol. I, page* 75.)

In 1922, shortly after a Bombay High Court decision that a past due bill drawn in a foreign currency was to be

paid at the rate of exchange prevailing on the date of maturity and not at the rate ruling on the date of actual payment, the Associated Chambers of Commerce of India and Ceylon urged Government to undertake legislation on the lines of the Hongkong Bill of Exchange Ordinance, 1921, providing that the rate of exchange at which such a bill is to be paid shall be the rate prevailing on the actual date of payment. Again in 1923 a resolution urging Government to undertake this legislation was adopted by the Associated Chambers at the annual meeting held in December of that year and the Hon'ble the Finance Member said at the meeting "I have not got any authority to commit the Government of India in the matter, but I am prepared to recommend to the Government of India that legislation should be undertaken to meet these difficulties at the earliest possible moment."

The next official letter that the Committee received on this subject was in July 1923 from the Associated Chambers inviting opinion on a letter from the Finance Department of the Government of India, in which it was stated that, instead of Government's undertaking legislation on the lines of the Hongkong Bill of Exchange Ordinance, 1921, as advocated by the Associated Chambers, the Government of India would prefer that a test case be arranged with a view to seeing whether, in the event of a bill of exchange being so drawn as to contain an explicit agreement that payment should be made at the rate ruling on the date of actual payment irrespective of the rate prevailing on the due date, the Courts would hold that the words of the agreement bore their natural significance; and that the consideration of the proposal to legislate should be postponed until legislation was shown to be necessary by an express ruling of the High Court as the result of such a test case.

In reply, the Committee stated that they were opposed to Government's suggestion. They did not think it necessary to discuss at length whether the Courts would uphold the view put forward in Government's letter, and on this aspect of the case they merely stated that there appeared to be a distinct element of doubt whether the decision would be favourable. The point they stressed was that a test case would only be likely to arise if the rate of exchange fell and that if there should be a fall in exchange the banks and other importers would almost certainly suffer extensively in the event of the decision being unfavourable; and they therefore thought that the proposal to subject the banks and others to this risk should be strongly resisted. Moreover, the Government of India's letter might be said to be an admission that the rate of exchange in question ought to be the rate prevailing on the day of payment, as maintained by the Associated Chambers: and in urging Government to pursue the straightforward method of undertaking the legislation advocated, the Committee considered that the Associated Chambers should impress upon Government that this matter, which had been pending for over three years, could not in fairness be delayed any longer.

The following resolution on the subject was moved by this Chamber and adopted unanimously at the annual general meeting of the Associated Chambers of Commerce of India and Ceylon held at Calcutta on the 14th and 15th December 1925:—

"That this Association again urges upon the Government of India that legislation should be undertaken without further delay to provide that in the absence of any express stipulation to the contrary all bills drawn in foreign currencies be payable at the rate of exchange ruling on the date of actual payment."

RE-STAMPING OF RE-ACCEPTED BILLS OF EXCHANGE.

During September 1925 the Superintendent of Stamps, Bombay, forwarded to the Chamber a copy of a Bombay High Court judgment in a suit relating to the re-stamping of re-accepted bills of exchange, and invited the Committee's opinion (1) as to whether, in view of the High Court judgment, it was necessary to re-stamp a bill of exchange on the ground of alteration of date, and, if their answer to this question were affirmative, (2) as to what alteration should be made in the existing law relating to the stamping of bills of exchange.

The High Court judgment, referred to above held that when a bill of exchange had been re-accepted, and the date altered accordingly, the bill could not be put in as evidence in a suit unless prior to re-acceptance it had been re-stamped, another judge in another suit in the Bombay High Court had also given a judgment to the same effect, and though the Committee understood that an appeal might be made against the judgment, they informed the Superintendent of Stamps, in reply to his first question, that unless such an appeal was successful they were not prepared to express a view contrary to the two judgments.

As regards the second question raised by the Superintendent of Stamps, the Committee pointed out, in the first place, that since the delivery of the High Court judgments banks had been in a very difficult position; commercial conditions and customs in India required, the Committee explained, the re-acceptance of many bills of exchange, yet on the one hand the High Court had ruled that a re-accepted bill could not be put in evidence unless it had been re-stamped, and on the

other hand Section 14 of the Stamp Act laid down that "no second instrument chargeable with duty shall be written upon a piece of paper upon which an instrument chargeable with duty has already been written." That is, a re-accepted bill which according to the Bombay High Court is a fresh instrument and which therefore must be re-stamped, could not be re-stamped under the Stamp Act.

This position, the Committee added, clearly required immediate adjustment, and they considered that the best way of meeting the difficulty would be the addition to Section 14 of the Stamp Act of an exception clause providing that foreign bills of exchange shall not require re-stamping when they have been materially altered by a change of the due date of payment.

The Committee forwarded a copy of the correspondence to the Government of Bombay and to the Government of India and asked them to take action on the lines suggested as early as possible.

The Government of India in reply intimated that they would consider the question of introducing legislation on the lines proposed as soon as they had received the views of local Governments on the matter, since "stamps" was a provincial source of revenue.

As we go to press we are informed that the Court of Appeal of the Bombay High Court has reversed the previous judgment.

INDIAN INSURANCE COMPANIES BILL.

The Government of India in June 1925 published a Bill which was intended to consolidate, amend and extend the law relating to Insurance Companies in India. From the

statement of objects and reasons attached to the Bill it appeared that there were at the moment two Acts in force in India relating to Insurance Companies. One was the Indian Life Assurance Companies Act VI of 1912, and the other was the Provident Insurance Societies Act V of 1912. It was considered that the law should regulate all forms of insurance business carried on in India. It was proposed, therefore to repeal Act VI of 1912 and to replace it by this Bill which would apply to every Company which carried on, or intended to carry on, any class of insurance business in British India, either directly or indirectly through an agent. Companies registered under the Provident Insurance Societies Act were excluded from the scope of the Bill, but it was proposed to amend Section 3 of this Act with the object of imposing the same limits as were prescribed in the case of life assurance business on every kind of insurance business carried on by Provident Insurance Societies.

In framing the Bill, it had been provisionally decided to continue the policy of the Indian Life Assurance Companies Act VI of 1912; and to rely for the protection of the public mainly on a policy of allowing no Insurance Company to carry on business in India, unless and until it had paid a deposit to Government. These deposits should prevent the establishment of mushroom Companies. In addition, it was proposed to insist on the fullest measure of publicity in regard to the working of each Company, in order that the public might judge for themselves whether it was worked on sound and prudent lines. It was also proposed to tighten the control of Government over Insurance Companies in some respects.

From a note appended to the clauses of the Bill it appeared that it was thought necessary to bring within the scope of

the Act associations of employers, which without issuing policies or undertaking liabilities under policies of insurance carry on such business for mutual insurance of their members. Such associations might be excused from making deposits and exempted from the other provisions as the Governor-General in Council might direct. One clause prohibited the practice of granting loans or temporary advances, either on hypothecation of property or personal security except loans on its life policies within their surrender values to any director, managing agent or officer of the company. The deposit which an insurance company had to pay was specified.

It was stated that Government securities of the face value of two hundred thousand rupees should be deposited in respect of life assurance business and deposits of the face value of one hundred thousand rupees in respect of workmen's compensation insurance business or accident insurance business or fire insurance business or marine insurance business, and of the face value of one hundred thousand rupees in respect of any other class or classes of business. These deposits would be made with the Controller of Currency and the profits derived from them would be made over to the companies. At the same time these deposits, while forming the assets of the company, would be protected from attachment under any judgment obtained by a creditor of the company. It was believed that deposits under the English Act were not liable to attachment.

An important departure was found in clause 32 enabling Government to deal with a Life Insurance Company whose returns showed it to be on the verge of insolvency. The Governor-General in Council might apply to the court to have a company, which appeared insolvent wound up. But there might be cases in which strong actuarial advice

might restore an unsound company to a strong and flourishing condition, and it was proposed to give Government power to require a company in cases where there was reason to doubt its ability to fulfil its contracts to submit its affairs to actuarial examination.

The Committee in the first instance submitted the bill for consideration and report to a Sub-Committee consisting of Messrs. V. A. Grantham, M.L.C., F. J. Cheminais, R. J. Duff, H. T. Gorrie, and F. C. M. St. Paul. Mr. Douglas Forrest, F.F.A., was subsequently co-opted to advise the Sub-Committee on matters relating more particularly to life assurance.

The Sub-Committee devoted considerable time and thought to the matter and submitted a detailed and lengthy report which was adopted by the Committee and a letter on the lines of the report was forwarded to the Government of Bombay. The letter is too lengthy to quote here but will be printed in full in *Volume* II.

INDIAN INCOME-TAX ACT, 1922.

Appeals to the Privy Council against decisions of the Indian High Courts.

At the Annual General Meeting of the Associated Chambers of Commerce of India and Ceylon, held in December 1924, the following resolution was adopted :—

"That a representation be forthwith made by this Association to the Government of India with the object of bringing about such an amendment of the law as may be necessary in order to admit of appeals to the Privy Council against the decisions of the Indian High Courts on matters referred to them under Section 66 of the Indian Income-Tax Act, 1922."

In his remarks, when speaking at the meeting on the subject of the resolution, the Hon'ble Sir Basil Blackett stated that the question of appeals being allowed with special leave was likely to be decided within a fairly short time as the result of an application made by the Government of India to the Privy Council in a Burma case ; and he expressed the opinion that it would be premature for the Government of India to attempt to decide what action it desired to take in the matter until the position was cleared up by the result of this particular case.

In October 1925 the Associated Chambers enquired of the Government of India as to whether any developments had taken place in connection with the matter. In reply the Government of India stated that it had been decided to introduce a Bill to amend the Indian Income Tax Act XI, 1922, as suggested.

FURNISHING OF LISTS OF DIVIDEND WARRANTS BY COMPANIES TO COLLECTOR OF INCOME-TAX.

In May 1925, a member of the Chamber informed the Committee that the Income-tax Collector had asked them in respect of the companies under their control (*a*) whether they would furnish the Collector with lists of dividend warrant showing the number, name and amount paid, or (*b*) whether they would provide facilities for his staff to go to their office to extract the information from their ledgers.

It was thought that this request might be connected with certain proposals made by the Government of India earlier in the year for the collection of super-tax from persons residing outside India. The Committee asked the Collector of Income-tax if this was the case or whether it

was aimed at checking evasions of income-tax. In requesting the Collector to be good enough to explain the reasons for his request the Committee also enquired whether he considered he had power under the Income-tax Act to demand the information, and, if not, whether it was intended to move Government to introduce an amendment of the Act conferring the necessary powers.

The Senior Income Tax Officer in reply referred the Committee to Section 39 of the Income Tax Act, 1922, which reads as follows :—

Power to inspect the register of members of any Company.

"39. The Income-tax Officer or Assistant Commissioner, or any person authorized in writing in this behalf by the Income-tax Officer or Assistant Commissioner, may inspect and, if necessary, take copies, or cause copies to be taken of any register of the members, debenture holders or mortgagees of any Company or of any entry in such register."

This section did not appear to the Committee to help the Income-Tax Officer to obtain the particulars required by him, having regard to the definition of "Register of Members" in Section 31 (1) of the Indian Companies Act which prescribes the register of members. The latter Section reads as follows :—

Register of members.

"31 (1) Every Company shall keep in one or more books a register of its members and enter therein the following particulars :—

(*i*) the names and addresses, and the occupations, if any, of the members, and, in the case of a company having a share

capital, a statement of the shares held by each member, distinguishing each share by its number, and of the amount paid or agreed to be considered as paid on the shares of each member ;

(*ii*) the date at which each person was entered in the register as a member ;

(*iii*) the date at which any person ceased to be a member."

The attention of the Committee was also drawn to Instruction No. 65 on page 106 of the Income-Tax Manual dealing with Section 37 of the Income-Tax Act. It is there clearly stated that "a Company should not be required to furnish the Income-Tax Officer with a return of the persons (with their addresses) for the time being appearing on the share register of the Company of the amounts of the dividends paid or payable to such persons during any particular period."

After careful consideration of the above the Committee placed on record their opinion that under the present provisions of the Income-Tax Act the Income-Tax Officer would not appear to have power to call for lists of dividend warrants, and that if it was desired to confer on him such power an amendment of the Act would be necessary.

ASSESSMENT TO SUPER-TAX OF PARTNERS OF REGISTERED FIRMS.

(*See Report*, 1924, *Vol. I, page* 79.)

In January 1925 a Bill was introduced in the Legislative Assembly for the purpose of amending the Indian Income-tax Act XI of 1922. In the statement of objects and reasons attached to the Bill it was mentioned that difficulty had been felt in assessing individually to super-tax part-

ners in registered firms where there had been a change in the constitution of the firm owing to one or more of the partners retiring, to new partners being taken into the firm, or to a change, for any other reason, in the share of profits to which the individual partners were respectively entitled. The practice hitherto had been to assess the partners with reference to the shares held by them at the time of assessment, though on the profits of the firm in the previous year. The Bombay High Court, however, had held that the partners should be assessed not according to the shares to which they were entitled in the year of assessment, but according to the shares to which they were entitled in the previous year in which the profits were earned. The result of this decision was that, in the case of retiring partners leaving the country, it was often impossible for the Income-tax Department to recover any super-tax at all from them, while at the same time the new partner who came in during the year of assessment was not liable to pay the super-tax.

To get over this difficulty, it was proposed to legalise what had been the departmental practice hitherto, and the Bill was intended to secure this object.

The Bill was referred to the Committee for opinion by the Hon'ble Sir Arthur Froom, the Chamber's representative in the Council of State, and was approved by a majority. Sir Arthur Froom was informed accordingly.

INDIAN SUPER-TAX ON COMPANIES.

(*See Reports*, 1920, *Vol. I*, *page* 64 ; 1921, *Vol. I*, *page* 38.)

The following resolution was on the motion of the Bombay Chamber unanimously adopted at the annual general meeting of the Associated Chambers of Commerce of India and Ceylon held at Calcutta on the 14th and 15th December 1925 :—

That this Association recommends to the Government of India that the imposition of super-tax on companies in India be discontinued at an early date."

COLLECTION OF SUPER-TAX FROM PERSONS RESIDING OUTSIDE INDIA.

Towards the end of February 1925 the Committee received an enquiry from the Government of India on the subject of the amendment of the Indian Income-tax Act in relation to the collection of super-tax from persons residing outside India.

The section of the Act in question was Section 57 (2) which reads :—

"Where any assessee who is liable to pay super-tax on the amount of the dividends receivable by him from any company is, to the knowledge of the principal officer of the company, residing out of British India, the principal officer shall be liable to pay super-tax due by such non-resident person in respect of the dividends received by him from the company, and shall have power to deduct the amount of such super-tax from the amount payable by the company to such assessee."

Government pointed out that the intention of this section was plain. It was intended to enable super-tax to be collected by deduction at source from the dividends payable to a non-resident shareholder. It had been found, however, that, owing to technical defects in the drafting, the section, as it stood, was of no practical use whatever. This was partly due to the use of the phrase "any assessee who is liable to pay super-tax." The section contemplated deduction from the dividends at the time of payment, but the "liability" to super-tax did not arise until the following year, since super-tax, like income-tax, was charged on the income of the previous year. Further an "assessee" was defined in Section 2 (2) as "a person by whom income-tax is payable." "Income-tax," in this section included super-tax (Section 58 (1)), but it seemed doubtful whether income-tax or super-tax could

be said to be "payable" by a person who had not been formally assessed to income-tax or super-tax. Nor was it clear how super-tax could be "due" from a person who had not been assessed to super-tax. Government therefore proposed to amend the section so as to make it effective.

The question then arose what should be the precise scope of the amended section? The instructions in the Income-tax Manual were that the section, as it stood, should be regarded as authorising the principal officer of the company to deduct super-tax from the dividends due to a non-resident shareholder when the amount of that dividend taken by itself exceeded the sum of Rs. 50,000 (or in the case of a Hindu Undivided Family, Rs. 75,000). Here again it was doubtful whether this limitation of its scope was implied in the words "liable to pay super-tax on the amount of the dividends." However this might be, it had to be decided whether the scope of the amended section should be specifically limited in this manner. It was clear that such a limitation must render the working of the section somewhat capricious and unfair as between different assessees. It would lead, for example, to the following results:—

(1) A man who derived an income of Rs. 55,000 from a single company became liable to deduction of super-tax from this dividend at source, whereas a man who had say, an income of Rs. 40,000 from each of 5 companies—2 lakhs in all—was not liable to such deduction.

(2) If a man happened to draw dividends each amounting to Rs. 55,000 from two companies, he suffered super-tax at one anna in a rupee on Rs. 10,000 out of this income of Rs. 1,10,000, whereas if he drew a dividend of Rs. 1,10,000 from a single company, super-tax was deducted at the rate of one anna in the rupee on Rs. 50,000 out of this sum and

at the rate of 1½ anna in the rupee on Rs. 10,000. The difference between the sums paid in the two cases was very large.

(3) The general effect was that a non-resident shareholder did not necessarily like a resident shareholder, pay super-tax at the correct rates calculated with reference to his total income but at a rate or rates calculated with reference only to a fragment or fragments of his income.

In order, as far as possible, to avoid such anomalies and place the non-resident shareholder in the same position in respect of super-tax as any one else, it was suggested :—

(1) That where the Income-tax Officer was aware that the total income from all sources of a non-resident shareholder was such as to render him liable to super-tax, he should communicate to the principal officer or officers of the company or companies in which he held shares, the amount of super-tax that should be deducted from each dividend and the principal officer should then be bound to deduct super-tax accordingly. The Income-tax Officer could only of course estimate the amount with reference to the figures of former years. Any excess or deficiency would be liable to adjustment when the total amount of dividends received in any given year was ascertained.

(2) Where the same person was the principal officer of two or more companies, it should be incumbent on him to deduct super-tax from the dividends due to a person holding shares in two or more such companies at the rate or rates applicable to the aggregate of the dividends in the absence of any communication from the Income-tax Officer as to the amount of super-tax to be deducted.

Government stated that these suggestions were only tentative and required to be worked out in detail.

After consideration the Committee replied that while they fully appreciated the desirability of correcting anomalies in the Indian Income-tax Act and of placing non-resident shareholders on the same footing as residents for the purposes of assessment for super-tax, they were unable to endorse in their entirety the specific proposals put forward.

The Committee regarded the efficacy of the first proposal as a matter to be determined by the Income-tax authorities and as far as it was practicable and would relieve the principal officer of a company of the responsibility of deciding the actual amount of super-tax due in each instance the Committee stated that they would welcome it. At the same time they did not believe that it would go far to remove all the anomalies mentioned and unless exceedingly great care were taken to render accurate the calculations of the Income-tax Officer they feared that the work involved in the subsequent adjustments would be increased rather than decreased.

As regards the second proposal, the Committee felt very strongly that the additional labour and responsibility that it would place on the principal officer of the companies concerned would be outside the scope of his duties and out of all proportion to the actual benefits the proposal was intended to confer and they expressed their emphatic opposition to it.

INCOME-TAX ON TRAMP STEAMERS.

(*See Reports*, 1923, *Vol. I, page* 94 ; 1924, *Vol. I, page* 91.)

A reference to the Report for 1924 will show that a meeting was held in November 1924 between the Commissioner of Income-tax and a Sub-Committee of the Chamber to discuss

certain difficulties in connection with the question of liability, as between the owner and the charterer, for income-tax on a tramp steamer. As a result of the meeting it was agreed that the previous Government instructions on the subject should be cancelled and fresh ones issued taking into consideration the difference between a "time" charter and a "voyage" or "trip" charter. The new instructions were published in June 1925 and were considered by the Committee who regarded them as a fair solution of the problem. Members of the Chamber concerned were advised to take note of the liability in the different cases and to insert in their charters a clause specifying the exact liability to tax.

For purposes of record, the Government of India, Central Board of Revenue, Circular detailing the instructions in question will be printed in full in *Volume* **II.**

QUARRIES.

Depreciation Allowances for Income-tax Purposes.

(*See Reports*, 1922, *Vol.* I, *page* 80 ; 1924, *Vol. I*, *page* 92.)

A draft amendment of the rules under the Income-tax Act was circulated in April 1925 by the Central Board of Revenue which proposed to treat quarries in the same way as mines or collieries in respect of the rates of depreciation allowed for income-tax purposes. The Committee expressed their approval of this proposal, which was presumably a result of the representation suggested by the Northern India Chamber of Commerce and mentioned in the Chamber's Annual Report for 1924. A notification amending the rules in accordance with the above draft was published by the Central Board of Revenue on the 14th July 1925.

TAXATION OF THE MOTOR TRADE.

Towards the end of March 1925 the Committee received from the Motor Trade Association, Calcutta, a request to support a proposed general representation, and to appoint a delegate to join a deputation to the Government of India on the subject of the taxation of the motor trade. The Association stated that the 30 per cent. import duty on motor cars and accessories, the 15 per cent. import duty on lorries and the heavy excise duty on petrol formed an almost intolerable burden on the industry and tended to retard the proper development of the country. The Association also stated that the Government of Bombay proposed to levy a tax on motors based on horse power and weight which would involve an annual charge of approximately Rs. 68-8 on a Ford car and up to Rs. 441 on a five-ton lorry.

In reply the Committee stated that they would naturally be pleased to see a reduction in the taxes levied on motors and their accessories, but that they did not consider that the existing taxation was an intolerable burden on the trade or likely to retard the proper development of the country. Nor were they aware that the Government of Bombay intended to impose a tax on motors or lorries, and the schedule of terminal taxes then under the consideration of the Bombay Municipality did not include motor cars. The Committee further considered that an All-India protest could logically be made only against All-India taxation levied by the Government of India and they pointed out that a reduction had recently been made in the duty on petrol, and it was not known that any fresh taxation was contemplated. For these reasons the Committee stated that they did not wish to support an All-India representation and for the same

reasons they regretted that they could not see their way to nominate a delegate to attend a conference or join a deputation on the matter.

AMENDMENT OF THE MOTOR VEHICLES RULES, 1922.

The Committee of the Chamber were asked in September 1925 by the Western India Automobile Association to support a letter that the Association had addressed to the Government of Bombay on the subject of certain draft amendments to the Motor Vehicles Rules, 1922, which were published in July 1925. These amendments read as under :—

"The following additions shall be made to rule 17. Rule 17 to become 17 (*a*) :—

"17 (*b*) No motor vehicle shall be licensed as a first class Taxi car or cab which cannot seat three persons comfortably in the body of the car."

"17 (*c*) No motor vehicle with engines of 12 h. p. (R. A. C. Rating) or less shall be licensed as a first class Taxi-car or cab."

"17 (*d*) A motor vehicle which cannot accommodate more than two passengers in the body of the car or which has engines of 12 h. p. (R. A. C. Rating) or less shall only be licensed as a second class taxi-car or cab.

Substitute the following for 81 (*c*) :—

"(No motor vehicle) shall carry a cleaner or any other attendant in the car, or permit any person to sit on the seat beside him."

The Western India Automobile Association thought that the requirements of the city would be better met by a single class of taxi to be run at the rate of 8 annas a mile. They criticised the proposed definition of a second class taxi on the grounds that it would unduly restrict the seating capacity of such taxis and would render necessary the use of two such

taxies or one first class taxi (if available) by three persons travelling together or one person with a servant. Similar objections were raised against the amendment seeking to prohibit the use of the seat beside the driver.

The Committee of the Chamber gave the matter their careful consideration and informed the Government of Bombay that in their opinion there was considerable force in the arguments adduced against the draft amendments by the Western India Automobile Association. In the meantime the Committee observed that, presumably in response to the representation of the Association, the notification had been withdrawn.

In bringing this matter to the notice of Government the Committee expressed the opinion that it was desirable that notifications of this nature which closely affected the public should not be issued by the Commissioner of Police without the public having first been afforded an opportunity to express an opinion. The Committee accordingly requested Government to direct the Commissioner of Police, in his discretion, to refer such administrative measures for opinion beforehand to this Chamber as well as to other public bodies, *e.g.*, the Indian Merchants' Chamber the Millowners' Association, the European Association and any other bodies likely to be affected.

The Government of Bombay in reply pointed out that under section 11 of the Indian Motor Vehicles Act, 1914, all rules proposed to be made under the Act were required to be published in the press and the local *Government Gazette* for the information and criticism of the public before they were finally adopted. It was therefore open to the Chamber of Commerce or any public body or to any member of the public interested in these rules to communicate their views in the

matter to the Commissioner of Police or Government in the Home Department for consideration. It was stated that the Commissioner of Police had no power to make rules in this regard as this power was confined to the Local Government and he had not done so in the case under reference. What had actually taken place was that the proposed amendments were published for objections and suggestions in Government Notification No. 6613, dated 16th July 1925, and as it was considered that more time was needed by the public the period within which objections and suggestions were to be sent, was extended by Government. It was added that the objections received were still under consideration by Government and no amendments of this nature had up to the date of writing been given effect to.

In connection with the statement that the Commissioner of Police had no power to make rules as this power was confined to the Local Government, the Committee drew the attention of Government to a case of infringement of certain rules under the Motor Vehicles Act, tried before the Chief Presidency Magistrate and reported in the local newspapers about that time (December). The defence contended that the particular rule under which the accused was being tried was *ultra vires* inasmuch as it was framed by the Commissioner of Police who had no power to do so; but his Worship ruled that the question had been decided by the High Court and that the Local Government could delegate its powers to one of its officers.

As the statement contained in the letter from the Government of Bombay and the ruling of the Chief Presidency Magistrate appeared to be at variance the Committee intimated that they would be glad to receive an explanation from Government.

In reply the Government of Bombay stated that the statement in question was intended to refer to Rules under section 11 of the Indian Motor Vehicles Act. It was pointed out that in some cases however the rules so made did delegate specific authority to certain local officers of status to make further rules on points of detail. The rule, the validity of which was contested in the Police Court mentioned by the Chamber, was an instance in point. It was not made by the Commissioner of Police under the provisions of the Act, but under rule 24 (4) of the Bombay Motor Vehicles Rules of 1915, *i.e.*, of the rules made by the Local Government under the Act, Government added that various local licensing authorities had similarly been authorised by rule to fix schedules of rates for taxi cars plying for hire in their various jurisdictions. But these and similar powers did not vest in local officers except upon the authority of rules made by the Local Government under section 11 of the Indian Motor Vehicles Act, and the Act provided that before any such rule was made the public should be given opportunity to express in regard to it any objections or suggestions they might desire to make and it was only after ample time had been allowed for the receipt of such objections and suggestions that the Governor in Council proceeded to consider whether the proposed rule should be made effective.

COMPULSORY ANNUAL REGISTRATION OF MOTOR VEHICLES.

The Government of Bombay on 30th April 1925 issued a draft notification detailing certain amendments that it was proposed to make in the Bombay Motor Vehicle Rules, 1915, the principal of which were :—

(1) Annual registration of all motor vehicles between the 30th August and 15th September. All registration certificates to expire on 30th August each year.

(2) License cards to be attached to motor vehicles.

The Motor Trade Association (Western India), Ltd., in addressing Government on the subject stated that they did not oppose the principle of annual registration but thought that it would avoid expense to Government and inconvenience to motor vehicle owners if it were arranged that registration certificates should expire annually on the dates on which they were originally issued.

In regard to License Cards the Association objected to their introduction on the ground that they would constitute an unnecessary expense and inconvenience to owners of motor vehicles and were not necessary in view of the proposed annual re-registration of cars.

The Government of Bombay in replying to the Association explained that the proposed rules did not require the owner of a motor vehicle to present his car for inspection for the purpose of annual registration. What was required of him was that he should send his registration certificate to the motor vehicles department for renewal once a year, within 15 days after the date of expiry. It was further pointed out that if one date for the expiry of the licenses was not fixed the system of registration would be unworkable as the colour of the card would be altered every year. It was added that holders for license cards were cheap and could be obtained at as low a cost as Re. 1-8. Government contended that the fixing of a license card to a motor vehicle would therefore neither put its owner to any great expenditure nor to any serious inconvenience. It would, on the other hand, enable the authorities to trace the owner of a motor vehicle, when necessary.

Copies of the correspondence between the Motor Trade Association, Ltd., and the Government of Bombay were for-

warded to the Chamber by the former. The Committee in addressing the Government of Bombay in the matter stated that while they had no desire to hamper the police in their duty of exercising proper control over motor vehicles they were not entirely convinced as to the utility of the system of annual registration with its attendent paraphernalia and inconvenience. They asked Government to explain the advantages ascribed to this system and in particular enquired whether Government were satisfied that the Motor Vehicles Department was in a position to deal expeditiously with the rush of applications for renewal of registration certificates which would occur about the 31st August of each year.

In replying to the Chamber the Government of Bombay stated that the question of securing adequate traffic control in the Bombay Presidency was one of rapidly increasing importance and that, for the following reasons it was felt that the reintroduction of the system of compulsory annual re-registration was essential to that end.

Since the discontinuance of the system of compulsory annual re-registration, which was introduced in this Presidency in 1918, owners in the majority of cases failed to notify transfer of possession of a car. Information of transfer did not reach the police till many months afterwards and meantime further changes in ownership had occurred. As a result, the registers of the Motor Vehicles Department had ceased to be of any practical use. Consequently when it was decided to prosecute the owner or the driver of a motor vehicle involved in an accident, a considerable amount of correspondence and delay must in many cases interpose before the owner of the car could be traced or the name and address of the driver could be ascertained. Government stated that they were confident that the re-introduction of the system

of annual re-registration would mend this state of affairs and by ensuring the correct maintenance of the ledgers enable the police effectively to trace the owner of a motor vehicle when necessary.

Government added that they had under consideration the question of the adequacy or otherwise of the Motor Vehicles Department to cope with the resultant increased volume of work.

In thanking Government for their explanation of the reasons underlying their decision to re-introduce the system the Committee stated that in their opinion the most important point in connection with this question was whether the Motor Vehicles Department would be in a position to deal expeditiously with the resultant volume of work during a short period of the year and they were glad to note that this point was receiving the attention of Government. The Committee requested Government to inform them as soon as they were satisfied that the Motor Vehicles Department would be able to meet this difficulty.

TAX ON TOTALISATOR BETTING.

A Bill was introduced during the June 1925 session of the Bombay Legislative Council to impose a tax on totalisator betting at the race courses at Bombay and Poona. It was proposed to levy the tax at the rate of 4 per cent. on all monies paid into the totalisators and at the same time to reduce the tax levied, under the Bombay Entertainments Duty Act, on payments made for admission to race courses from 50 to 25 per cent.

When the Committee of the Chamber first considered the Bill they were inclined to oppose it, because they thought

that the numerous charities that benefited by subscriptions rom the Western India Turf Club would suffer in consequence of the reduced profits of the Turf Club; but it was finally decided not to take any action in the matter.

The Bill was passed during the October session and came into force on 1st December 1925.

THE INDIAN SUCCESSION (AMENDMENT) ACT.

(*See Report*, 1924, *Vol. I*, *page* 168).

As will be seen from the Chamber's Report for 1924 the Hon'ble Sir Arthur Froom, the Chamber's representative in the Council of State, introduced in the Council during September 1924 a Bill to amend the Indian Succession Act, X of 1865. This Bill was referred to a joint committee of the Council of State and the Legislative Assembly who amended it so as to exclude Indian Christians from the operations of the Bill. In the meantime, however, the Government of India also introduced a Bill to consolidate the law applicable to intestate and testamentary succession in British India. As the main consolidating Bill would repeal the Indian Succession Act of 1865 and therefore Sir Arthur Froom's Bill would, as it stood, become inoperative, Sir Arthur Froom withdrew his Bill in September 1925 and has decided to bring it forward again, as an amendment of the main consolidating Bill, when the latter becomes law.

GOVERNMENT TRADING TAXATION BILL.

One of the resolutions of the Imperial Economic Conference, 1923, was to the effect that the several Parliaments of Great Britain, the Dominions and India should be invited to enact at the earliest opportunity a declaration that the general and

particular provisions of its Acts or ordinances imposing taxation shall be deemed to apply to any commercial or industrial enterprise carried on by or on behalf of any other such Governments in the same manner in all respects as if it were carried on by or on behalf of a subject of the British Crown. This Resolution was accepted by the Government of India and a Bill entitled the Government Trading Taxation Bill was introduced in the Legislative Assembly on the 17th September 1925 to give effect to it. The Committee considered the Bill and decided to support it.

LEGISLATIVE BODIES CORRUPT PRACTICES BILL.

A Bill was introduced in the Legislative Assembly on the 25th August 1925 for the purpose of providing for the punishment of corrupt practices by or relating to members of legislative bodies constituted under the Government of India Act.

From the statement of objects and reasons attached to the Bill it appeared that in para. 91 of their report, the Reforms Inquiry Committee recommended that the corrupt influencing of votes of members of the legislatures by bribery, intimidation and the like should be made penal offences under the ordinary criminal law, and para. 124 indicated that this recommendation was the unanimous recommendation of the Committee as a whole. The tender of a bribe to, or the receiving of a bribe by, a member of a legislature in India as an inducement for him to act in a particular manner as a member of the legislature was not at the moment an offence. On the other hand the intimidation of a member for this purpose which was also mentioned by the Committee was already an offence under Sections 503, 506 and 507 of the Indian Penal Code.

The Bill proposed to penalise—

(1) the offering of a bribe to a member of a legislature in connection with his functions as such; and

(2) the receipt or demand by a member of a legislature of a bribe in connection with his functions as such.

The definition adopted for the offence followed that in Section 171B of the Code in regard to the offence of bribing a voter at an election, and in order to prevent vexatious prosecutions the offence had been included in Section 196 of the Code of Criminal Procedure.

On the motion of Mr. Chartres, the representative of the Associated Chambers of Commerce of India and Ceylon in the Assembly, the Bill was referred to a Select Committee. Mr. Chartres stated that he had no intention of changing the objects of the Bill but he desired to have the wording modified so as to make it quite clear that the Bill would not prevent a member from attending a legislature as a paid representative of a Chamber or other Association or of a trade union or group of trade unions.

WORKMEN'S BREACH OF CONTRACT ACT, 1859.

(*See Report*, 1922, *Vol. I*, *page* 123).

As was noted in the Chamber's report for 1922 the Government of India undertook to repeal the Workmen's Breach of Contract Act, 1859 if it was found that there was a general consensus of opinion in the country in favour of this course.

In September 1924 the Government of India published a Bill to repeal certain enactments whereby breaches of contract by labourers are made punishable under the criminal law. From the statement of objects and reasons attached to the Bill it

appeared that on the 20th February 1923, Mr. K. C. Neogy asked for leave to introduce a Bill in the Legislative Assembly to repeal the Workmen's Breach of Contract Act, 1859, as amended by Act XII of 1920. The motion, which was finally rejected by the Assembly, was opposed by Government on the ground that though the Act might not be necessary as an all-India measure, local Governments must be at liberty to place before their own legislatures some measure to give protection, where necessary, to employers and industrialists in particular areas and in particular circumstances. It was also pointed out that time must be given to employers and industrialists to adjust themselves to the changed conditions which would follow when the Act was repealed. An undertaking was, however, given that Government would take the necessary steps to repeal the Act with effect from 1926. It was stated that the Bill was intended to give effect to that undertaking and sought to repeal with effect from 1st April 1926 the Act of 1859. An opportunity had at the same time been taken of repealing Sections 490 & 492 of the Indian Penal Code which dealt with cognate matters as their repeal seemed to be a logical development of the repeal of the Act of 1859.

The Bill was duly passed by the Legislative Assembly and the Council of State. (*Volume* II.)

REGISTRATION AND PROTECTION OF TRADE UNION IN INDIA.

(*See Reports*, 1921, *Vol. I, page* 67 ; 1924, *Vol. I, page* 97.)

In the Chamber's Report for 1924, full particulars are given of a draft Bill to provide for the registration of trade unions and in certain respects to define the law relating to registered trade unions in British India, and of the Committee's opinions on the draft. This Bill was introduced in the

133598

Legislative Assembly on the 22nd of January 1925. In the statement of objects and reasons attached to the Bill it was stated that the Government of India, after considering the criticisms of the draft Bill, found no ground for modifying the general principles of the draft; and the Bill introduced in the Assembly, except for some minor alterations, was a reproduction of the draft. The Bill was referred to a Select Committee whose report was available at the beginning of September, and a copy was received by the Chamber on the 3rd of the month from Mr. C. B. Chartres, the representative of the Associated Chambers of Commerce of India and Ceylon in the Legislative Assembly, who stated that the Bill was due to be considered by the Assembly on the 14th but might be considered earlier; he therefore invited the Committee to furnish him with their opinion on the Select Committee's report with great promptitude.

The Committee replied that in the short time available they were not able to give this matter the full consideration it deserved, and that the few opinions which they offered were in no way commensurate with their interest or convictions. They at the same time sent Mr. Chartres a copy of a letter addressed by them to the Labour Office in 1924 setting forth their criticisms of the Bill when it was first published and stated that it was a matter of regret that their suggestions for avoiding the more obvious difficulties and dangers of the Bill did not more effectively influence Government, for the Bill was introduced in the Assembly with but a few minor alterations. The Chamber's recommendations had also apparently failed to commend themselves to the Select Committee, for in the form in which it emerged from that body the Bill was in few, if any, places an improvement on the original draft, and in certain respects

represented an even greater departure from the principles that the Committee considered should govern legislation of this kind. It followed, therefore, the Committee said, that their original criticisms applied with equal, and in some instances with stronger, force to the amended Bill, and the Committee accordingly requested Mr. Chartres to represent those views in the Assembly, as opportunity occurred and in so far as they were in agreement with the opinions of the majority of the Associated Chambers.

With regard to Mr. Chartres' specific request for the Chamber's opinion on the report of the Select Committee the Committee said—

(*a*) that they strongly supported a minute of dissent signed by certain members regarding clauses 22 and 17 of the Bill. Under the original clause 22, the persons actually engaged or employed in an industry with which the trade union was connected were to constitute a majority of the officers of the union. Under the amended clause it was only necessary that they should constitute one-third of the total. Such a clause would in practice give trade union leaders the power to restrict the representation of the workers from among their own ranks to the minimum of one-third of the executive, and it might be a long time in many cases before the workers realised that it was quite permissible for them to obtain more, and still longer before they were able to enforce their rights in this respect. Clause 17 related to the exemption from punishment under certain sections of the Indian Penal Code of officers and members of a trade union;

(*b*) that they saw no need for the addition of clause 6 (*e*), which laid down that the rules of every trade union should provide for the admission of honorary and temporary

members. The Committee said that they could see nothing in the Bill to prevent labour leaders (or so called labour leaders) from becoming full members, and that the main use made of the provisions of this clause would be to call in pleaders at the time of a strike.

The representatives of the Associated Chambers in the Assembly and of the Bengal and Bombay Chambers in the Council of State considered together at Simla clause 16 of the Bill which sought to enable trade unions to constitute a separate fund from contributions separately levied from members which might be utilised for the promotion of the political interests of members of trade unions. At first the Chamber's representatives were inclined to oppose this clause but later they decided not to do so, bearing in mind that the contributions from members of a trade union for the separate fund in question were to be strictly voluntary.

Owing to an unexpected delay in the business of the Assembly the Bill was not considered during the summer session of the Assembly.

INTERNATIONAL LABOUR CONFERENCE.

(*See Reports*, 1922, *Vol. I*, *page* 83 ; 1923, *Vol. I*, *page* 74; 1924, *Vol. I*, *page* 132).

The Committee have been informed that the eighth and ninth sessions of the International Labour Conference will be held at Geneva in 1926 ; the two sessions will take place one after the other, probably in May or June. The formal agenda is :—

Eighth Session.—Simplification of the inspection of emigrants on board ship.

Ninth Session.—(I) International codification of rules relating to seamen's articles of agreement.

(II) General principles for the inspection of the conditions of work of seamen.

The representation of each State should include four delegates of whom two will be Government representatives, one a representative of the employers and one a representative of labour. The right of nominating all the delegates from India rested with the Government of India, but in selecting the delegate for employers and labour, Government stated that they would attach due importance to recommendations made by organised representative associations of employers and employed, and in view of the nature of the agenda special weight could be given on this occasion to nominations made by associations of shipowners and seamen.

The Committee informed the Government of Bombay that they desired to nominate the Hon'ble Sir Arthur Froom, Kt., as the Indian employers' representative at the Conference.

THE MATERNITY BENEFITS BILL.

(*See Report*, 1924, *Vol. I*, *page* 128.)

In the Chamber's Report for 1924, particulars are given of a Bill to provide for the payment of maternity benefits in certain industries which was introduced in the Legislative Assembly on the 23rd September 1924. Details are also given of the reasons why the Committee were of opinion, after careful consideration of the Bill from every point of view that it was premature and impracticable.

During April 1925 the Committee were again asked by Government to give their views on the Bill, in the light of

various opinions that had been expressed in the meantime, and they were further invited to reply to the questions—

(1) whether legislation of this type, if it were regarded as desirable, should be provincial or central, and

(2) whether the Bill should apply to estates.

In reply the Committee re-affirmed their opinion that the Bill was both premature and impracticable. They reiterated their sympathy with the humanitarian objects of the Bill, but they again expressed their conviction that legislation of the nature proposed besides being considerably in advance of public opinion was in the special conditions obtaining in this country fraught with such practical difficulties as to render its effectiveness highly problematical.

As regards the questions cited above the Committee held that legislation of this type, if it were considered desirable, should be central, not provincial, but that, in view of the wide differences of race and labour conditions in India, any measure passed by the Central Legislature should confer extended powers, rule-making or otherwise, on each local Government.

As regards the other question, namely, the application of the Bill to estates, the Committee considered that it would be extremely difficult so to apply it, as much of the labour on estates was employed under contract and was of a family nature. The Committee therefore feared that if such legislation were made applicable to estates it would gravely prejudice the employment of female labour.

WORKMEN'S COMPENSATION ACT, 1923.

Application of provisions to Indian Seamen.

In January 1925 the Government of Bombay referred to the Chamber the question of the proposed inclusion of las-

car seamen under the provisions of the Indian Workmen's Compensation Act, 1923, which was extremely limited in its application to seamen. It was pointed out that although the proposal to extend the benefits of the Act to all Indian seamen was commendable from many points of view, there were legal and other obstacles in the way of its adoption, mainly connected with the rights of certain Indian seamen under the corresponding English Acts.

Government suggested that it might provide a solution of the question, if with Indian seamen engaged on Indian articles, an agreement were made to pay compensation in accordance with the provisions of the Indian Act without prejudice to any right the seaman or his dependents might have under the British Acts, the shipowner taking the risk of a claim being made under both the British and the Indian Acts. It was understood that shipowners in England had originally favoured this proposal but at a later date had decided not to support it. To make the proposal clear Government suggested that the following draft might be added to the main articles of agreement.

Additional stipulation which may be entered into between the Master of the ship on behalf of the owner of a British ship and such of the crew as are natives of India.

It is further agreed that, in the event of any lascar or other native seamen whose name is hereto subscribed sustaining any personal injury by accident arising out of or in the course of his employment under this agreement the owner of the ship shall pay such amount of compensation as he would have been liable to pay if at the time of the accident the ship had been a registered ship within the meaning of clause (j) of sub-section (1) of Section 2 of the Workmen's Compensation Act, 1923, being Act No. VIII of 1923 of the Indian Legislature and the person injured had been a person forming part of the crew thereof and it is further agreed that in the event of any question

arising under these stipulations as to the liability of the owner to pay compensation or as to the amount or duration of compensation (including any question as to the nature or extent of disablement), the question shall, in default of agreement, be settled by the Commissioner for Workmen's Compensation appointed under Section 20 of the said Workmen's Compensation Act, 1923, and it is further agreed that the decision of the Commissioner shall be final.

The papers relating to this subject were circulated to the shipping members of the Chamber, many of whom referred to their principals. After studying the opinions of those members whose replies were received in time, the Committee informed the Government of Bombay that they could not regard as satisfactory any arrangement under which it would be open to Indian seamen to claim compensation under both the British and Indian Acts and that they were opposed to the suggestion that shipowners should embody a special undertaking in the articles on the lines of the draft agreement reproduced above, for such an agreement was open to this objection.

In default therefore of enabling legislation in the Imperial Parliament whereby Indian seamen could be excluded from the operation of the British Act and included in the Indian Act, the Committee recommended during May 1925 that no further action should be taken.

Subsequently, however, information was received that the Head Offices of some of the leading shipping companies were prepared to accept the suggestion of Government that the clause reproduced above should be added to the articles of agreement, provided, in view of the fact that Indian seamen already had rights under the British Workmen's Compensation Act, the shipping companies safeguarded themselves by reserving the right to delete the clause from

the articles of agreement should it be found that the concession was abused. It was urged, therefore, that, for the present, the form of the articles of agreement as prescribed by the Government of India should not be altered, but that it should be left to those Lines which had intimated their willingness to adopt the clause to embody it in a supplementary agreement in each case.

The shipping members of the Chamber were consulted but as there was not absolute unanimity among them on the question, the Committee decided not to take any further action for the time being.

WORKMEN'S COMPENSATION ACT.

Stamp Duty on Insurance Policies.

In March 1925 a bill was introduced in the Legislative Assembly and subsequently passed by both Houses, for the purpose of amending the Indian Stamp Act, 1899, by inserting a clause in Article No. 47 of Schedule I of the Bill laying down that the stamp duty on insurance by way of indemnity against liability to pay damages on account of accidents to workmen employed by or under the insurer or against liability to pay compensation under the Workmen's Compensation Act, 1923, should be one anna for every Rs. 100 or part thereof payable as premium. From the statement of objects and reasons attached to the Bill it appeared that before the Workmen's Compensation Act, 1923 (VIII of 1923) was brought into force it was noted that insurance policies to cover workmen's compensation would be liable to duty under No. 47-D of Schedule I of the Stamp Act, 1899 (II of 1899), and that the sums insured being the maximum possible amount of compensation payable under the policy, namely Rs. 3,500 for each workman, the sum payable in the case

of permanent disablement, the stamp duty payable on such a policy under Item 47-D., would be so high as entirely to prohibit insurance, namely, Re. 1-8-0 per workman. After consulting Local Governments it was decided, as an emergency measure which could be carried through before the date when the Workmen's Compensation Act came into force, to reduce the stamp duty chargeable on such policies by the use of the powers conferred upon the Governor-General in Council by clause (*a*) of Section 9 of the Indian Stamp Act, 1899, and Notification No. 2645 of the Government of India in the Finance Department (Central Revenues) was issued on the 26th of June 1924 reducing the stamp duty to one-tenth per cent. of the premium payable.

After the issue of that notification, a communication was received from one Local Government supporting a proposal that the stamp duty should be fixed at a uniform rate of eight annas for each policy, irrespective of the number of workmen covered, with the alternative suggestion that, if a scale had been definitely decided upon, the rate ought certainly not to be more than one anna for every Rs. 100 of premium." The Government of India again consulted all Local Governments themselves expressing a preference for a scale on the grounds: firstly, that it might provide for an even smaller fee than eight annas in the case of a policy covering the workers in a small factory; and secondly, that there was no obvious reason why the duty should be the same in the case of a small factory and in that of a large one, since it was the owners of small factories who needed to be encouraged to insure. All Local Governments agreed to the proposal that the rate should be fixed at one anna for every Rs. 100 of premium paid, and the object of the Bill was to give effect to this agreement. The rate proposed was appreciably less than that in force under the notification quoted above.

The Committee of the Chamber approved of the Bill but they lodged a protest with the Government of Bombay in respect of the fact that the Chamber was not given an opportunity of expressing its opinion regarding the Bill although the question had been referred for opinion by the Government of India to all local Governments on no less than two occasions. The Government of Bombay declared it was due to an oversight that the Chamber had not been consulted and expressed their regret (*See Volume* II).

THE BOMBAY STATISTICS BILL.

(*See Report*, 1924, *Vol. I, page* 117.)

As was noted in the Chamber's Report for 1924 a large amount of correspondence and discussion took place in that year in regard to the Bombay Statistics Bill, a Bill to provide for the collection and compulsory furnishing of statistical information for public purposes, drafted in the main by the Director of the Labour Office. The Bill was introduced in the Bombay Legislative Council during the June 1924 Session, but in view of the strong hostility aroused, its consideration was postponed to the October Session when it was again brought forward and again postponed, this time until the July 1925 Session, on account of the opposition which still prevailed in spite of the modifications that had been effected in the Bill between the two sessions.

The Bill therefore stood on the agenda of the July Session and the Committee of the Chamber accordingly considered it once more with a view to instructing the Chamber's representatives in the Council as to what attitude they should adopt towards it.

The reasons for the Committee's opposition to the original Bill are fully stated in the 1924 Report, where also are enumerated the alterations effected by the second revision of the Bill, which, in spite of the removal of some of its more obnoxious features, remained unacceptable, chiefly on account of its still being put forward primarily as a means to effect the prevention and settlement of industrial disputes. The Committee made it clear from the inception of the Bill that while they did not object to the collection and compulsory supply of statistics to provide a continuous record of the economic condition of the working classes they considered it altogether unsound to put forward the Bill in question as a measure for the prevention or settlement of industrial disputes, firstly because such statistics as provided for in the Bill would from their nature prove useless and had so proved in other countries, and secondly because the system of an *ad hoc* enquiry into all the circumstances, and conditions at the time of the dispute provided the only reliable and satisfactory machinery for the settlement of industrial disputes and any measure which substituted another form of enquiry would to that extent defeat its purpose.

For these and for other minor reasons the Committee remained dissatisfied with the Bill, but they agreed not to oppose it further, if the objectionable features were removed and they instructed the Chamber's representatives in the Council accordingly. The Bill was however again postponed.

In the above connection this Chamber proposed the following resolution at the annual general meeting of the Asso-

ciated Chambers of Commerce of India and Ceylon held at Calcutta on the 14th and 15th December 1925 :—

"That without commiting itself to the opinion that the unlimited collection of statistics is desirable or necessary this Association is of the opinion that the preparation of industrial statistics providing a continuous record of the economic condition of the working classes should be undertaken by the Central Government and not by the Provincial Governments."

The resolution was adopted by a majority of the Chambers represented at the meeting.

STAMP DUTY ON PROXY FORMS FOR USE AT CREDITORS' MEETINGS.

At the beginning of April 1925 the Government of Bombay invited an expression of the Chamber's opinion on a proposal put forward in September 1924 by the Bengal Chamber of Commerce that proxies for use at meetings of creditors should be stamped in the same manner as proxies for use at ordinary company meetings, namely, with revenue adhesive or unified stamps of the value of 2 annas for each proxy form. The Bengal Chamber pointed out that Article 52 of Schedule I of the Indian Stamp Act provided for the stamping of proxies for use at a meeting of a company but made no provision for proxies to be used at a meeting of creditors and that it followed that the latter had to be stamped under Article 48 of the Schedule, as a power-of-attorney to perform a single act. This meant, in Bengal at least, that the stamp duty was increased from 2 annas to Rs. 1-8. Such a rate, the Bengal Chamber maintained, was unwarranted, but even apart from that consideration the requirement was objectionable, for it meant that a creditor's proxy had to bear an impressed stamp or to be written on stamped paper. This distinction, it was stated,

was not generally known with the result that the majority of creditors' proxies were correctly stamped and were accordingly inadmissible for voting purposes.

After ascertaining that the difficulties complained of occurred in Bombay also, the Committee of the Chamber in replying to the Government of Bombay endorsed the proposal of the Bengal Chamber and, moreover, pointed out that while the difficulty with regard to the use of an impressed stamp or stamped paper was also present in this Presidency, the rate of stamp duty levied in Bombay under Article 48 of the Indian Stamp (Bombay Amendment) Act, 1922, on a power-of-attorney to perform a single act was Rs. 2, whereas in Bengal the duty was Rs. 1-8, as stated.

Subsequently the Government of India issued a notification reducing the duty chargeable on a proxy empowering a person to vote at a meeting of creditors to the rate chargeable on a proxy empowering a person to vote at any one meeting of members of an incorporated Company.

INDIAN BOILERS ACT, 1923.

Draft Regulations.

(*See Report*, 1922, *Vol. I*, *page* 108.)

The Government of India on the 6th October 1925 published a draft of certain further amendments to the Indian Boiler Regulations, 1924, which it was proposed to make in exercise of the powers conferred by section 28 of the Indian Boilers Act, 1923 (V of 1923).

The Committee understood that the draft amendments did not apply to existing boilers but were intended to bring the regulations previously in force into conformity with

modern boiler construction and to meet the case of new types of boilers which, while absolutely sound, would not comply with some of the existing regulations. The Committee also understood that all British, American and Continental manufacturers had been notified of the proposed amendments and any objections or suggestions that they might desire to make would be duly considered by the Governor-General in Council.

In informing the Government of India that the draft regulations appeared to them to be sound, the Committee stated that they had no objection to their adoption but desired to have Government's confirmation that the regulations would not apply to existing boilers.

The Government of India in reply stated that the draft amendments were mainly intended to remove certain doubts which had arisen with regard to the interpretation of some of the regulations and in the case of certain others to bring the regulations into conformity with the standard boiler practice in the United Kingdom. Government asserted that these amendments would not seriously affect existing boilers or those already ordered and in any case the Chief Inspector was empowered under sub-regulation 2 of regulation 3 of the Indian Boiler Regulations to waive at his discretion (subject to certain restrictions) the conditions imposed in the case of any boilers.

In acknowledging receipt of the above letter the Committee expressed the opinion that under the proposed arrangement too much was left to the discretion of the Chief Inspector and they asked for further information as to what extent exactly the amendments would affect existing boilers and those already ordered.

The Government of India referred the Chamber for this information to the Chief Inspector of Boilers in the Bombay Presidency, who, however, informed the Chamber that the amendments would not affect existing boilers or those already ordered in any way.

BILL TO AMEND THE SMOKE NUISANCES ACT.

A Bill was introduced in the Bombay Legislative Council which sought to empower Government to recover the cost of the operation of the Bombay Smoke Nuisance Act from the municipalities or local boards, etc., in whose areas the Act was in operation. Smoke inspection and regulation are at present carried out in Bombay, Ahmedabad and Karachi, and the Committee understand that if this Bill became law it was intended to recover annually from these municipalities Rs. 20,500, Rs. 13,500 and Rs. 7,100 respectively, a total of Rs. 41,100 per annum.

At the time the operation of the Act was carried out by the staff of the Boiler Inspection Department the cost of which was met by the fees levied for boiler inspection. When these fees were raised under Bill No. XXIII of 1922 (*Bombay Government Gazette*, 4th December 1922) it was stated that the rates would be adjusted to cover the cost of boiler inspection. The Committee observed from the Bombay Budget for 1925-26 that the cost of boiler inspection was estimated to be Rs. 1,89,000, whereas the fees were expected to bring in only Rs. 1,74,000. But if a total of Rs. 41,100 were recovered from municipalities there would be a surplus of Rs. 26,100 and in order that the Committee might be able to decide what instructions to give their

representatives in the Legislative Council in regard to the Bill they enquired of Government :—

(1) what would be the attitude of Government in the not improbable event of the municipalities who were called upon to pay for the operation of the Act trying to obtain control of the staff and administration connected with the Act ?

(2) whether Government intended to empower the municipalities to recover their costs from factory owners or whether it was intended that they should meet the cost from general revenues ? and

(3) whether Government intended making a corresponding reduction in boiler fees ?

At the beginning of July 1923 Government replied—

(1) that as the Smoke Nuisances Act was a reserved subject, its administration could not be transferred to municipalities ;

(2) that they regretted their inability to give an assurance that the municipalities would not pass on their share of the cost of working the Department to the industries concerned. Since these bodies would be required to meet the cost of administration it was possible that they might do so by imposing additional taxation. Government, however, invited the Chamber's attention to the fact that the total cost to be recovered from all the municipalities concerned in the Presidency was in the vicinity of of Rs. 41,100 only ; and

(3) that a reduction in boiler fees was possible if the cost of the Smoke Nuisances Department were recovered from the municipalities, but that it was premature to consider this point until the Act was passed and put into operation.

Having regard to Government's answer to the third question the Committee instructed the Chamber's representatives to support the Bill if Government undertook to reduce boiler fees when the Act had been put in operation.

The Bill was however after some discussion withdrawn.

BILLS FURTHER TO AMEND THE INDIAN FACTORIES ACT, 1922.

(*See Reports*, 1921, *Vol. I*, *page* 45 ; 1922, *Vol. I*, *page* 89 ; 1923, *Vol. I*, *page* 67.)

A Bill further to amend the Indian Factories Act was introduced in the Legislative Assembly on the 17th September 1925 and was circulated by the Government of India for opinion during October.

In the statement of objects and reasons attached to the Bill, it was stated that the Indian Factories Act, 1911 (XII of 1911) was radically revised by Act II of 1922, which introduced a series of important reforms including the adoption of a sixty hours' week, the raising of the minimum age of children from 9 to 12, the prohibition of night work for women, the extension of the Act to a large number of small factories, drastic restriction of the exempting provisions, etc. The experience of the last three years indicated that the amended Act had worked smoothly on the whole and the main principles followed in 1922 commanded general acceptance. The Government of India did not propose to modify any of the main principles of the Act.

Administrative difficulties had however arisen in connection with some sections of the Act ; one such difficulty related to Section 21 which provided for intervals of rest. In practice it had proved difficult to enforce the provisions of this

section in some industries. Local Governments were asked in June 1923, to consider a possible solution of the difficulty and to bring to the notice of the Government of India any difficulties which might have arisen in connection with other provisions. On receipt of their replies a Conference of Chief Inspectors of Factories was convened; this met in Simla in August 1924, and was attended by the officers at the head of the inspection staff in every province but one. The Act was examined in detail in the light of the criticisms received, and the Conference recommended a number of alterations designed, by allowing greater elasticity in some directions and by increasing control in others, to make for smoother working. The amendments proposed in the Bill were based on the recommendations of that Conference and on the opinions received from Local Governments.

The following detailed notes on clauses explain the amendments that were proposed.

Clause 2.—There are a number of establishments such as electrical generating stations, water works, etc., which, while they are essentially factories in the ordinarily accepted sense of the term and require regulation as much as other factories, do not appear to fall strictly within the definition in Section 2 (3) of the Factories Act. The amendment proposed is designed to ensure the application of the Act to such factories. The amendment proposed in clause 19 is consequential.

Clause 3.—The amendment is consequential on the repeal of Act VIII of 1901 by Act IV of 1923.

Clause 4.—Sub-section (1) of Section 7 directs the certifying surgeon to give to an unfit child a certificate that he is unfit; such certificates are said to have been given and used for the purpose of employment. The amendments preclude the certifying surgeon from giving a certificate to a child who is found to be unfit for employment.

Clause 5.—The existing Act makes no provision for the prevention of excessive temperatures within a factory. The new section is designed to remedy this defect. The amendments proposed in clauses 17 and 22 are consequential.

Clause 6.—The amendment is of a formal character and is designed to make it clear that, where a manager of a factory has been required to provide a fan, the fan must be maintained in use.

Clause 7.—Under the existing law, women and children are prohibited from cleaning machinery in motion. But a large number of accidents to men have occurred from the cleaning of machinery in motion. It is therefore proposed to give Local Governments power to prevent this practice, where they are satisfied that it is attended with danger to the operatives.

Clause 8.—Two difficulties have arisen in connection with Section 21 (1) (*a*) of the Factories Act, 1911. The sub-section was designed to secure for employees a daily interval of one hour or, if they so prefer, two intervals of half an hour each, so arranged that no operative is required to work for more than five hours continuously. It is doubtful whether the section carries out the intention of the Legislature as regards the second alternative; clause (*ii*) may be interpreted as requiring that both the half-hour intervals, if this system is chosen, should be given before the seventh hour of work commences. The first amendment proposed is designed to carry out the original intention of the Legislature.

But the Government of India propose at the same time to make a more substantial amendment. As soon as Section 21 came into effect, difficulty was experienced in enforcing it in factories which were working for appreciably shorter hours than the maximum permitted by the Act, and more particularly in engineering works. The operatives, who under the old Act had been given an interval of only half an hour, found that the new Act resulted in a diminution of the hours which they were able to spend at their homes. And where, as in many cases, their homes were situated at a considerable distance from their work, their dislike of the new provision was correspondingly increased. The Government of India referred the whole question for detailed consideration to Local Governments and the replies

showed a general consensus of opinion in favour of an amendment of the section. The proposal now put forward is based on the recommendation of the Factory Inspectors' Conference. If it is passed into law, it will be possible for Local Governments to permit the reduction of intervals to one interval of half an hour daily in the case of male operatives working for not more than 8½ hours a day, provided that the operatives themselves desire this arrangement. The Government of India are satisfied that the proposal will not be detrimental to the operatives concerned, and they hope that it may have the effect of reducing the hours of work in some factories.

Clause 9.—The existing Act prohibits the employment of women and children in more than one factory on the same day. It has been brought to the notice of the Government of India that in certain cases this provision operates to prevent women from securing adequate employment. In some factories which work for only a few hours each day, it was formerly the custom for women to do a few hours work in one factory and then to proceed to a neighbouring factory to complete their day. Provided that the weekly and daily limits placed by the Act on hours of work are not exceeded, there is no reason why this practice should be prevented; and where, as in the case of the factories in question, the hours of opening and closing of the factories are simultaneous, there is no risk of abuse in a relaxation of the existing provision. The relaxation will only be effective when the sanction of the Local Government has been obtained, and it is contemplated that this sanction will only be given to the employment of women within specified hours, so arranged that it is not possible for a woman to work outside the limits provided by Sections 24 and 27.

Clause 10.—A number of minor modifications are proposed in Section 30 of Act XII of 1911. As the section at present stands it is not possible for Local Governments granting exemption to limit the exemption to particular areas and, if an exemption proves necessary in a particular part of the province, they are compelled to grant an exemption applicable throughout the province. Amendment (*b*) is designed to remedy this defect.

In the case of persons engaged in preparatory or complementary work, it is frequently necessary that the provision relating to intervals

should be abrogated and, where work is essentially intermittent, the workers, although they enjoy as a rule long intervals of rest, cannot always be given them at specified hours. It is proposed therefore in amendments (*c*) and (*d*) to give the Local Government power to grant exemptions from Section 21 of the Factories Act.

A number of factories in which continuous production is necessary, for technical reasons work upon a shift system and, with such a system, it is not always possible to secure that on no day of the week shall the hours of work exceed eleven. It is proposed therefore in amendment (*e*) to give the Local Government power to grant exemption from Section 28 of the Factories Act.

No exemptions are at present possible from Section 26 of the Factories Act, which requires the manager to fix beforehand specified hours for the employment of each person employed. But it is not possible in a number of cases for the manager of a factory to comply with this provision. Where work depends on the irregular action of natural forces, it is obviously impossible for the manager to predict beforehand the hours at which the operatives will commence work. Much the same difficulty arises in the case of work which is essentially intermittent. It is proposed therefore by amendments (*a*), (*d*) and (*f*) to permit the Local Government to grant exemptions from the provisions of Section 26 of the Factories Act. The exemptions will in all cases be subject to any conditions which the Local Government may consider necessary for the purpose of ensuring that the provisions of the Act limiting hours of work are not contravened.

Clause 11.—The existing Act provides that where persons, by virtue of an exemption granted under Section 30 (1), are permitted to work for more than 60 hours in a week, they are entitled to overtime at the rate of at least 1¼ times the normal rate of wages. There is no reason why this provision should not apply equally to exemptions granted under Section 30 (2).

Clause 12.—It is frequently necessary that the persons employed in the engine-room or boiler-house of a factory should attend on the weekly holiday, and the new Section 31-A is designed to meet this need.

The existing Section 24 (*a*) prohibits the employment of women in factories before 5-30 A.M. and after 7 P.M. This provision has

proved prejudicial to the working of fish curing and canning factories. It is essential in such cases that work should commence as soon as the material is available, and this was recognized in the International Convention relating to the employment of women by night, which has been ratified by India. The Factories Act, however, contains no provision for the purpose and the new Section 31-B is designed to supply the deficiency.

Clause 13.—Difficulties have arisen in enforcing the Act where no person has been officially designated as manager of the factory. This difficulty has been especially felt in Burma in the case of factories owned by Chinese proprietors who cannot easily be traced. The person managing the factory cannot be prosecuted for an infringement of the law unless he has actually been designated as manager. The amendment proposed is designed to make it possible for responsibility to be brought home to the person actually managing the factory.

Clause 14.—As Section 34 of the Factories Act stands at present it does not enable the inspector or the Local Government to receive notices of dangerous accidents, which do not actually result in death or a bodily injury. For example, if part of a factory collapses when no one is working in it, and no casualities result, no report need be made, and the necessity of enforcing more stringent precautions may thus be overlooked. It is therefore proposed to insert a provision giving Local Governments power to require notices of accidents of any special class of explosion, fire, collapse of buildings, accidents to machinery or plant, etc., which they may specify.

Clause 15.—Section 35 of the Factories Act, which is supplementary to Section 26, has given rise to considerable difficulty in administration. It requires the manager to maintain a register of all persons employed and of their hours of work, and these hours must necessarily be specified beforehand. As has been indicated in the note on clause 10, it is not always possible for the manager to predict the exact hours within which each person shall be employed, and it is therefore proposed to give the Local Government power to dispense with the necessity of the register in certain cases. It is intended that this power should only be used where the total hours worked by the factory are such that it is impossible for any adult to work for hours

longer than those permitted by the Act, and provided that this condition is observed, there is no danger of any infringement of the limits, which the Act imposes upon hours of work. It would not be possible to prevent abuses arising in connection with the employment of children if a similar exemption were granted in their case. It is proposed therefore that the exemption should only be possible in the case of adults.

In a number of factories, elaborate muster-rolls are maintained, which give all the necessary particulars but which are not necessarily in the form prescribed by the Local Government. It is proposed to grant the inspector power to permit the substitution of these muster-rolls for the register prescribed under the Act.

Clause 16.—Under Section 36 of the Factories Act notices must be displayed, giving the standing orders of the factory relating to hours of work, rest intervals and holidays, and alterations in these notices must be sent to the inspector within seven days. At present, an inspector who visits the factory and finds that the standing orders are being contravened may be informed that the change has been made a few days before his visit to the factory, and it is difficult for him to check the accuracy of this statement. There is no reason why changes in the hours of work should not be notified to the inspector as soon as they are made, and the amendment will, it is hoped, place the inspecting staff in a position to exercise more effective control than is possible at present.

Clause 18.—Considerable difficulty has been experienced in preventing the employment of children in two factories on the same day. It is seldom possible to prove that either manager is aware that the child is working in another factory, and in many cases the manager may have no such knowledge. On the other hand, it is almost universally the case that such employment is obtained under compulsion from, or on the instigation of, the parent or guardian of the child. It is believed that, if it were possible to punish the parent or guardian for what is essentially a gross dereliction of his duty to the child, the hands of those who are endeavouring to stamp out the abuse would be considerably strengthened. The proposed section is an adaptation of Section 138 (1) of the British Factory and Workshop Act, 1901.

Clause 20.—The new clause is designed to enable inspectors to conduct prosecutions under the Factories Act.

Clause 21.—Section 33 of the Factories Act provides that persons occupying factories should send a written notice to the inspector on or before the date on which the factory commences work. Section 49 prevents prosecution for any offence unless complaint has been made within six months of the date of the alleged offence. It follows that, if a factory has worked for more than six months without being discovered, the occupier cannot be prosecuted for failure to inform the inspector of the opening of the factory. The amendment is designed with a view to rectifying this defect.

The Committee referred the Bill to a small Sub-Committee consisting of Messrs. J. A. Kay, M.L.C., T. E. Cunningham, R. McGregor and G. Sugdury, on whose recommendation they addressed the Government of Bombay on the following lines.

Before stating their comments on the individual clauses the Committee said generally that they appreciated the Bill as a satisfactory attempt to meet the real difficulties that many factories had experienced in complying with certain sections of the Act, by providing in the Act for certain exemptions and exceptions that had been found necessary in practice. But in this connection they pointed out that the Act had worked smoothly only because Local Governments had granted exemptions where necessary to individual factories, and that although when the Bill was passed many of these exemptions would be regularised in the Act, it would still be necessary for Local Governments to interpret the Act liberally and to deal with exceptional cases on their individual merits.

The Committee then commented on the individual clauses of the Bill as follows :—

Clauses 1, 2, 3 *and* 4.—The Committee approved of these clauses.

Clause 5.—The purpose of this clause was to add a section (No. 9-A) to the Act laying down that "in every factory a reasonable temperature shall be maintained" and that where, in the opinion of the factory inspector, a reasonable temperature was not maintained, the inspector might specify the measures to be adopted to secure a reasonable temperature, and order the manager to carry out these measures before a specified date.

The Committee were strongly of opinion that this addition was unnecessary and undesirable. Section 9 of the Act already provides that every factory shall be clean, not overcrowded, ventilated and not injuriously humid, and they thought that this provided sufficient pretection for the health of employees. Moreover, the Committee added, the proposed Section 9-A was extremely vague and left far too much to the discretion of the inspector, and in particular the words "a reasonable temperature" were clearly capable of very varied interpretation. The Committee repeated that they would delete this clause, but said that if the consensus of opinion was that some provision should be made for the regulation of temperature then they thought it should be done on the lines of Section (9) (*d*) of the Act, *i.e.*, the prohibition should relate only to temperatures that were proved to be injurious to the health of the employees. Owing to the varied climatic conditions of India it would not be possible to define a reasonable temperature, as conditions varied in different classes of works and factories.

Clauses 6, 7, 8, 9, 10 *and* 11.—The Committee approved of these clauses. A proposal similar to that embodied in clause 8 (*b*) was approved of by the Chamber during July 1923.

Clause 12.—This clause sought to provide, by the addition of a new Section 31-A, for the exemption of persons employed in the engine-room or boiler-house of a factory from the provisions of Section 22 of the Act which related to employment on Sunday. The Committee considered that the provisions of the proposed new Section 31-A should be extended to persons in other departments, the necessity for whose employment on a Sunday should be proved to the satisfaction of the Local Government.

The Committee also agreed that the proposed new Section 31-B would regularize a desirable exception to Section 24 (*a*) of the Act.

Clauses 13 *and* 14.—The Committee approved of these clauses.

Clause 15.—The Committee thought that this amendment would prove very useful.

Clause 16.—Section 36 of the Act provided, *inter alia*, that there should be affixed and maintained in a conspicuous place near the entrance of every factory a notice showing the hours of work, rest, the beginning and ending of each shift, holidays, etc., and that any change in this notice should be sent to the factory inspector within 7 days. Clause 16 proposed that any change in this notice should be intimated to the inspector within 24 hours. The Committee considered that this reduced period was too short, especially in respect of factories where trial shifts were frequent. It would lead to needless correspondence notifying hours that were in force for a day or two only and afterwards re-arranged. Moreover, such a short period might tbe liable to abuse on the part of exacting inspectors, especially up-country. The Committee were of opinion that the Act should not be altered in this respect.

Clause 17.—This clause was consequential to clause 5.

Clause 18.—The Committee approved of this clause.

Clause 19.—This clause was consequential to clause 2.

Clause 20.—It was understood that this clause sought to enable factory inspectors themselves to conduct prosecutions under the Act. Hitherto such inspectors had, under Section 48, been able only to institute, or sanction the institution of prosecutions. The Committee saw no reason for this change; no real difficulty had been experienced in this connection under the existing Act, and they felt strongly that it was inadvisable to give factory inspectors power to conduct prosecutions. They considered that prospective prosecutions under the Act should be examined by the Local Government before being proceeded with.

Clause 21.—The Committee approved of this clause.

Clause 22.—This clause was consequential to clause 5.

THE INDIAN COTTON GINNING AND PRESSING FACTORIES BILL.

(*See Reports*, 1920, *Vol. I, page* 188; 1923, *Vol. I, page* 213; 1924, *Vol. I, page* 133.)

In the 1924 Annual Report, details are given of the Indian Cotton Ginning and Pressing Factories Bill. It will be remembered that the object of the Bill was to put the cotton trade in a position to protect itself from such malpractices as damping, mixing and adulteration, which were injurious to the quality and reputation of Indian cotton, by providing for the marking of bales and the record of ownership and by providing further that unmarked bales were not tenderable in fulfilment of a contract if marked bales were demanded by

the purchaser. The Bill also made provision for the maintenance of registers for statistical returns, for the use of correct scales and weights and for the structural improvements of ginning and pressing factories. The Committee of 1924 strongly supported the Bill.

The Bill was passed by the Indian Legislature and received the assent of the Governor-General on the 18th March 1925, and draft rules under the Act, which had been approved by the Indian Central Cotton Committee, were recently circulated for opinion by the Government of India. These rules provide for the marking of bales by means of specified letters and numbers punched on the central hoop of each bale and for the form of returns that have to be completed by each province and (under rules to be made by local Governments) by each ginnery and press. The Committee of the Chamber approved of the draft rules as they stood, and informed Government and the Indian Central Cotton Committee accordingly.

Subsequently the rules were considered at a full meeting of the Indian Central Cotton Committee and the Chamber's representative at that meeting supported a suggestion that the running number of the bale should be marked on the hessian and only the Press and District numbers should be punched on the hoop. In the rules as finally issued by the Government of India it was laid down that the running number should be punched or stamped on the hoop or should be stencilled in ink on the hessian.

Copies of the all-India and Bombay Provincial Rules will be found in *Volume* II.

THE BOMBAY RENT ACT.

(*See Report*, 1924, *Vol. I, page* 170.)

As was noted in the Chamber's Report for 1924 the Government of Bombay early in January 1925 announced their intention of introducing a Bill further to amend the Bombay Rent Act. This Bill was published in the *Bombay Government Gazette* on the 22nd January 1925. In the statement of objects and reasons attached to the Bill it was stated that the Bombay Rent (War Restrictions) Acts of 1918 (Bombay Acts II and VII of 1918) were passed with the object of restricting the raising of rent in Bombay and certain other places as, owing to the war, the supply of accommodation had not kept pace with the demand. Bombay Act II of 1918 was the main Act, while Bombay Act VII of 1918 was a subsidiary one dealing with small premises of which the standard rent, without the additional percentage allowed to landlords, did not exceed Rs. 20 a month. The operation of these Acts was subsequently extended by Bombay Act III of 1923 up to the 31st August, 1924, in the municipal district and cantonment of Karachi, and in other places in which the Act was in operation up to the 31st December, 1925, as regards dwelling-houses, and up to the 31st August, 1924, as regards other premises. The Acts ceased to be in operation as regards other premises both in Karachi and elsewhere on the 31st August, 1924; but by Bombay Act III of 1924 they were extended in respect of premises used as dwelling houses in the municipal district and cantonment of Karachi also up to the 31st December, 1925. Thus the operation of both Acts would expire in Karachi and elsewhere on the 31st December, 1925.

It had, however, been ascertained after careful inquiry that, though there had been a fall in the rent of residential

premises with a higher rental, there had been little or no fall in the rent of residential premises with a lower rental, and that the want of accommodation in the case of the latter class of premises was still very keenly felt. It was, therefore, considered necessary to extend the protection of the Acts for three years in the case of residential premises of which the standard rent without additional percentage allowed to landlords did not exceed Rs. 50 in the case of Karachi and did not exceed Rs. 85 in the case of any other area in which the Act was in operation. At the same time it was equitable that the landlords should receive an adequate return for their capital taking into consideration the changes that had taken place in the economic conditions since the Act were passed; and provision had therefore been made for a sliding scale of increase which would enable the landlords to secure a total increase of rent ranging from 20 per cent. to 60 per cent. beyond the above-mentioned standard rent. As indicated above, the operation of the Acts had already expired in the case of non-residential premises, and no change was proposed in respect of such premises. The Bill dealt with both the original Acts of 1918.

On the 16th March 1925 the Bill was referred by the Bombay Legislative Council to a Select Committee, who were requested to report by the middle of July.

The Committee of the Chamber instructed their representatives in the Council to support the Bill, subject to minor amendments, but to ask for the period of extension to be reduced to two years.

The Bill as finally passed however retained the period of extension at three years. It received the assent of the Governor-General on the 30th September 1925.

PROTECTION OF THE INDIAN STEEL INDUSTRY.

(*See Reports*, 1923, *Vol. I, page* 109; 1924, *Vol. I, p.* 183.)

As was noted in the Chamber's report for 1924, the Steel Industry (Protection) Act, which was passed by the Indian Legislature on the 13th of June 1924 and is in force until the 31st March 1927, provided for increased import duties and for bounties on steel rails, fish plates and railway wagons and in November 1924 Government agreed to give additional bounties on Indian steel manufactures amounting to Rs. 50 lakhs for one year from 1st October 1924 to 30th September 1925 and a resolution was passed to that effect by the Legislative Assembly on the 26th January 1925. The Government of India also announced at the same time that before the period indicated expired the whole matter would be reviewed in the light of the circumstances then prevailing in order that it might be decided before the opening of the autumn session whether it was necessary or advisable to place fresh proposals before the Assembly. Consequently in June 1925 the Government of India requested the Tariff Board to re-examine the whole question in accordance with the above undertaking and to consider:—

(1) whether in view of the condition of the industry and of the probable level of prices of steel articles, the protection afforded by the Steel Industry (Protection) Act to the manufacture of the articles enumerated therein should be supplemented beyond the 30th September 1925;

(2) if so for which of those articles was further assistance required and in what form and for what period should it be given?

At the meeting of the Associated Chambers of Commerce held in Bombay in 1923 during the discussion of the proposed protection for the Steel Industry this Chamber moved an amendment to the resolution brought forward by the

Bengal Chamber recognising the necessity of temporarily assisting the development of the Industry by some form of protection but deprecating the imposition of so high a duty as 33⅓ per cent. as had been suggested. That amendment, however, was not accepted by the meeting and the Bengal Chamber's resolution was subsequently amended on the motion of the Madras Chamber and passed in the following form :—

"That this Association strongly disapproves of the proposed protective tariff in favour of the steel industry, as imposing an intolerable burden on other industries and, indirectly, on the public generally. If after the fullest examination by the Tariff Board and Government, it is found that without some form of assistance the future of the Steel Industry is in jeopardy this Association would admit the necessity for the grant of bounties."

At that time it appeared extremely doubtful whether Government would be able to find the money to pay for bounties and Sir Edgar Holberton observed in his speech that the Bengal Chamber had felt obliged to rule out the question of bounty altogether. Impressed with the urgent necessity of coming to the aid of the Tata Iron and Steel Company even at the cost of somewhat increased import duties this Chamber voted in the minority against the above resolution.

Subsequently it became abundantly clear that the Government of India was in a position to afford to pay bounties out of the proceeds of the import duties on steel. In his Budget speech in February 1925 the Finance Member said:—

"The protective duties imposed last June are expected to bring in about Rs. 2-25 crores, of which about Rs. 1.10 crores may be regarded as additional revenue."

The Committee were always in favour of protecting the Steel Industry by means of bounties rather than import duties and as they had the assurance that the bounties were financially feasible there seemed to them no reason why the Associated Chambers should not put forward a united view when the subject came up for discussion in the Central Legislature.

The Committee therefore in August 1925 addressed the Associated Chambers on these lines and after requesting the Association to be good enough to lay the matter before the members they briefly stated their view that no further protection should be given to the Steel Industry at this stage by means of additional import duties, and that if it could be proved that the industry or any part of it required further protection, and that that protection would not injure the industry as a whole, the protection should be given in the form of bounties.

The Chambers were accordingly consulted by the Associated Chambers and nearly all were in agreement with this Chamber's views as stated above. One Chamber added a qualification: it supported the view that if it was proved that the industry required further protection it should be given in the form of bounties and not by import duties "as long as Government are in a position to do so out of the proceeds of import duties on steel." The President said that this appeared to represent the views of the Chambers generally. Another Chamber thought that bounties were better than further import duties but preferred the issue of a State debenture loan for the Tata Iron and Steel Company with Government representation on the directorate. Another Chamber was opposed to any further protection.

The Committee of this Chamber had suggested that after the views of members had been received by the Associated Chambers a representation should be addressed to the Government of India. After a consideration of the position the President did not consider that such a representation was necessary, particularly in view of the prior publication on the 1st September of the report of the Tariff Board on this question and of the fact that their recommendations for the additional protection which they considered necessary were restricted to bounties. Very little time was available before the matter was due for discussion in the Assembly and the President thought it better to inform the Association's representative in the Assembly what the views of the Association were; this was accordingly done.

In the Legislative Assembly on the 26th August, Sir Charles Innes, in reply to an enquiry regarding the Steel Industry, said —

"Rs. 226 lakhs had been collected under the Steel Industry Protection Act to the end of March 1925, and they expected about Rs. 110 lakhs to the end of September. The amounts expended in bounties up to September were :—

To Steel ingots, Rs. 50 lakhs; to rails and pile plates, Rs. 51 lakhs; on rails imported nil and on wagons a little over Rs. 7 lakhs.

They expected to have a net surplus revenue out of this of Rs. 20 to Rs. 30 lakhs at the end of September."

The following resolution on this subject was adopted by the Council of State on the 9th September after having been previously adopted by the Assembly :—

"This Council recommends to the Governor General in Council that a bounty should be paid on steel manufactured in India between the 1st of October 1925 and the 31st of March 1927, subject to the following conditions :—

(1) The bounty should be paid only to firms or companies manufacturing, mainly from pig iron made in India from Indian ores, steel

ingots suitable for rolling or forging into any of the kinds of steel articles specified in Part VII of Schedule II to the Indian Tariff Act, 1894.

(2) The bounty should be paid on steel ingots manufactured by such firms or companies, and the bounty should be paid at the rate of Rs. 12 a ton on 70 per cent. of the total weight of the ingots manufactured in each month.

(3) The total amount of the bounty payable under this Resolution in the 6 months ending the 31st of March 1926, should be 18½ lakhs and in the year commencing the 1st of April 1926 and ending the 31st of March 1927 should not exceed 41½ lakhs, making a maximum total in all of 60 lakhs."

In the Council of State the resolution was passed without opposition but there was some comment on it from speakers, including the Chamber's representative, who drew Government's attention to the economic side of the matter and who, while not objecting to the bounties proposed as an endeavour to put the steel industry on its feet, warned Government that they would oppose the continuance of a bounty system indefinitely.

PROPOSED PROTECTION OF THE INDIAN CEMENT INDUSTRY.

(*See Reports*, 1923, *Vol. I., p.* 116; 1924, *Vol. I, p.* 192.)

The Indian Tariff Board in July 1925 issued their report on the application of the Cement Industry for protection. The Board did not favour protection in the form of increased duties on imported cement but recommended that legislation should be introduced to authorise Government to pay bounties on cement consigned from Indian factories to the ports of Calcutta, Bombay, Madras and Karachi or to railway stations within a specified radius of these ports with a proviso that the Act should not come into force until the Governor General

was satisfied that the price of the Indian cement was in such relation to the price of the imported cement that the payment of bounties would not lead to a reduction in the price of Indian cement and that the Act should lapse if this position did not prevail within one year from the date on which the Act became law.

The Government of India did not accept the Tariff Board's recommendations on the ground that the cement industry was suffering from overproduction and that there were objections to the conditional legislation advocated.

A reference to the Chamber's report for 1924 will show that the Committee, in writing to the Indian Tariff Board on the subject, also opposed the application for protection on the ground that the industry was suffering from overproduction.

PROPOSED PROTECTION OF THE PAPER AND PAPER PULP INDUSTRIES.

(*See Report*, 1924, *Vol. I, page* 190.)

The Tariff Board in July 1925 issued their report on the application of the paper industry for protection. Summarised very briefly the recommendations of the Board were :—

(1) that the Government of India should provide, free of interest for two years, the capital required, about Rs. 10 lakhs, to enable the India Paper Pulp Company to increase its output from 2,500 to 5,000 tons a year, (2) that the Carnatic Paper Mills, Limited, should receive similar assistance if the company showed reasonable prospect of success in the near future, and (3) that

in place of the existing 15 per cent. *ad valorem* duty on printing paper and writing paper a specific duty of one anna per lb. should be imposed on all writing paper and on all printing paper other than newsprint containing 65 per cent. or more of mechanical pulp.

The Government of India in September 1925 introduced a Bill in the Central Legislature increasing the duty on certain classes of paper from 15 per cent. *ad valorem* to a specific duty of one anna per pound but as they considered that the Board's recommendation for the grant of loans or subsidies would be open to grave objections, they fixed the period of protection for seven years instead of five as proposed by the Board.

The Bill was duly passed. (*See Volume* **II.**)

PROPOSED PROTECTION OF THE PRINTERS' INK INDUSTRY.

(*See Report,* 1924, *Vol. I, page* 191.)

As was noted in the Chamber's Report for 1924 the Committee after carefully considering the evidence tendered by the Hooghli Ink Company before the Tariff Board in connection with the proposed protection of the printers' ink industry considered that the Company had not substantiated their application but were of opinion that the circumstance did not call for any action on the part of the Chamber.

The Tariff Board issued their report in June 1925. They decided against a rebate of duties on materials imported for the manufacture of ink but recommended that the duty on imported printer's ink should be raised from 2½ to 5 per cent. *ad valorem*.

PROPOSED PROTECTION OF THE MAGNESIUM CHLORIDE INDUSTRY.

*(*See Report*, 1924, *Vol. I, page* 194.)*

During 1924 the Indian Tariff Board conducted an enquiry into the application for tariff protection made by the Magnesium Chloride Industry. The Committee of that year opposed this application for protection and their reasons for doing so are given in the 1924 Annual Report.

The Tariff Board, who issued their report on this question in March 1925, decided that the claim for protection had not been made good. They stated that the applicants failed in their attempt to show that the industry would eventually be able to dispense with extraneous assistance and that, therefore, one of the conditions for protection laid down by the Fiscal Commission had not been satisfied. Further reasons reinforced the Tariff Board in their decision. A duty of over 70 per cent. would be necessary to protect the industry at the then current price of magnesium chloride, but a duty even greater than this would be required in the not improbable event of a reduction in the price of the imported article. If no protection was given to the industry then the manufacture of magnesium chloride was likely to cease in India, but it did not appear that any important interest would be injured; the capital that would become unproductive was no more than Rs. 1½ lakhs and this was paid back twice over by way of interest during the prosperous years nor could it be pleaded that the continuance of the industry was necessary on national grounds for if supplies from abroad were again cut off the industry could be restarted at short notice without difficulty.

The Government of India accepted the Tariff Board's report.

CUSTOMS PROCEDURE WITH REGARD TO GOODS LIABLE TO TECHNICAL EXAMINATION.

At the beginning of the year under review after receiving a complaint that the present customs procedure in regard to imports liable to analysis or technical examination was faulty on account of the delays and thefts to which it gave rise, the Committee circularised all members asking them if the complaint was general, and, if so, to furnish details of actual instances of delays, thefts, damage to goods or other cause for complaint, and to say whether they thought desirable the provision of a special warehouse in which the remaining portion of goods under test could lie rent-free, or free from extra fees. To this circular the Committee received some replies from which it appeared that there was considerable dissatisfaction amongst the trade with regard to the customs tests conducted in Bombay. Details of some few actual instances were submitted and the Committee addressed the Collector of Customs in the matter stating these instances in general terms.

The Committee understood that in the case of standard brands of certain articles a test was not always made if a consignment was imported by a firm within six months of their last consignment of the same article, but a member had drawn the Committee's attention to the fact that if the period of six months was exceeded then a test was insisted on. The Committee informed the Collector of Customs that in their opinion more leniency might be exercised where well-known brands were imported by responsible firms and when there was no reason to suspect that the goods differed from previous consignments or were in any way other than what they were declared to be. The Committee said that this was a minor question; the major causes for complaint

were the delays which often occurred in obtaining the results of a test and the condition in which tested goods were sometimes returned to their owners. Dealing with the latter point first the Committee brought to the notice of the Collector of Customs the fact that sometimes half or even the whole of the contents of drums of anti-fouling or other compositions, submitted to test costing from £3 to £6 a drum, were missing when the drums were returned. Some wastage was inevitable but it appeared that a great deal would be avoided were more care exercised by the department concerned.

The question of delays, the Committee said, was more serious. Sometimes the results of tests were not available for three, four or even five weeks, the delay causing considerable inconvenience and frequently loss which could, in the opinion of the Committee, be avoided given an adequate and efficient staff. It should be borne in mind, the Committee pointed out, that the mere uncertainty as to the length of a test was often a source of trouble, since an importer might be able to wait for his goods, for, say, a week but no longer and, therefore, on the one hand, if the result of the test were declared within a week the payment of provisional duty would have entailed an unnecessary expense and, on the other hand, if the provisional duty were not paid and if the result of the test was not available within the week the goods might become unsaleable through late delivery. It might be argued that in any case the goods might have been cleared immediately by paying the provisional duty, but when the provisional duty was 30 per cent. and the true duty 15 per cent. this was sometimes almost impossible and always entailed expense and extra clerical labour, and opened the door to other abuses. The Committee pointed out that if

serious delays occurred now, still more and still worse delays would occur if a revival of trade took place. The staff concerned presumably consisted of men who required careful technical training and the Committee considered that steps should be taken forthwith towards strengthening, where necessary, the existing staff and training additional men to cope with increased work in the future.

Besides the inconvenience and expense above-mentioned there were other difficulties which occurred while the goods were stored pending the result of examination, namely, loss through theft and the extra Port Trust storage expenses. These were a direct loss to the trade and were irrecoverable, and in so far as the delays by Bombay were greater than those at other ports they added to the already high costs of the port which were driving trade elsewhere. The only permanent and adequate cure for the delays appeared to be to strengthen the examination staff until they were able to carry out all tests within twenty-four hours; but the Committee considered that until that desideratum was achieved much of the loss now experienced would be obviated were a special rent-free warehouse provided by the Customs for the storage of consignments under examination. The Committee accordingly asked the Collector to give this suggestion his careful consideration and, if necessary, to approach the Central Board of Revenue for sanction to provide such a warehouse.

The Committee concluded by saying that three points arose from their letter; (1) a reduction of the number of tests of standard brands, (2) an increase (*a*) immediately and (*b*) in the future, of the examination staff, and (3) the provision of a special rent-free warehouse; and the Committee said that they would be glad to hear as to how far the Collector was in a position to carry out these suggestions.

The Collector in reply, in the first place, invited Committee's attention to a statement showing the tests which were normally made by or on behalf of the Custom House, the purpose of the test, the period for which the test held good and the time taken for testing. It would be observed that tests had to be made for more than one reason, and in most cases under a statutory obligation. The Committee's letter, the Collector pointed out, did not give any specific instance of delay, and a search of his records had disclosed remarkably few complaints addressed to the Custom House. It was, he thought, generally recognised that the greatest leniency possible was accorded to well-known brands, and indeed the frequency of the tests had been laid down after careful consideration of the merits of each case. He was, however, perfectly ready to examine the case of any particular commodity which the Committee thought was harshly treated at the moment.

In connection with the question of losses occurring during or as a result of tests the Collector invited a reference to Sections 195, 196 & 197 of the Sea Customs Act. The Importer's representative was always required to be present when samples were drawn, and it was the importer's business to see the receptacles of packages from which samples were drawn were properly secured thereafter. The Custom House was not in law responsible for the custody of such receptacles, and in the Collector's opinion it would complicate matters seriously, and not to the advantge of importers, if the Custom House were to undertake custody. It was surely far better, the Collector maintained, that receptacles should remain in Port Trust custody, being placed, if necessary, in the special pinjra which the Port Trust provided in its transit sheds. If the complaint referred more particularly to full receptacles

which were sent to the Chemical Analyser for test, though the Custom authorities used every endeavour to send minimum quantities for test, in some cases, at the Chemical Analyser's request, they had to send him an entire receptacle to enable him to obtain representative samples after a thorough agitation and mixing of the contents. As far as possible the Customs authorities sealed all samples sent to the Chemical Analyser, and he in his turn sealed the package in which he returned unexpended balances. The Collector said that he would have the Custom House procedure in this matter scrutinised, and would ask the Chemical Analyser to scrutinise his procedure too. But he was satisfied that if improper losses occurred, the fault was mainly with the importers, their clearing agents, or their Customs clerks, in that they did not take sufficient precautions to protect packages or receptacles from which samples had been drawn or did not apply at the Custom House for the delivery of unexpended samples.

The Committee had raised the question of delay, but the Collector said that he was at a loss to understand the suggestion that the results of tests were not available for three, four or even five weeks. From the statement attached to his letter he said that the Committee would see that in the great majority of cases seven days was the maximum. The extreme cases, to which the Committee presumably referred, were probably either cases in which a special and complicated test was necessary, as was the case in the early tests of vegetable ghee, the successful results of which restored the confidence of consumers, or cases in which the original test had been challenged by the importer. Any specific instance of such extraordinary delay, the Collector stated, he would most certainly investigate on particulars being furnished.

Given the present system of testing, very little, if anything, could be done to lessen the time taken in testing, nor did he think that the time was excessive, considering that samples had to be drawn in the docks, conveyed to the Custom House, registered, sealed, conveyed to the Chemical Analyser, tested, sealed again and returned to the Custom House. He would, however, he said, see whether it was possible to cut out even an hour's delay in the despatch of samples from the Custom House to the Chemical Analyser. The Collector then explained the system of testing. Certain simple tests were conducted in the Custom House, but those which required expert handling were remitted to the Chemical Analyser. Some years ago it was agreed in principle that there should be at Bombay a Chemical Analyser for Customs and Excise as there was at Calcutta, and in pursuance of this idea a Chemist was actually appointed to work in the Bombay Custom House. An essential part of this scheme was that the staff appointed should do Excise work for the Local Government, as well as Customs work. The Government of Bombay, however, eventually decided that it would be more economical for them to have a separate Examiner stationed at Nasik, where they had acquired for their own purposes the Acetone Factory initiated by the Government of India. The amount of Customs work by itself was insufficient to justify the maintenance of a sufficiently expert staff at the Custom House, accordingly the Chemical Analyser was retained as the expert analyst, but he was given two additional assistants paid for out of the Customs budget for Customs work, and two additional peons were appointed at the Custom House. This arrangement had effect from 19th July 1922; there were obvious advantages in this arrangement, the Collector added. The Chemical Analyser was not only himself an analyst of undisputed authority,

but he had a large staff; his two Customs assistants were not regarded as being the only men to whom Customs work could be entrusted. If there was a rush of Customs work, other men were deputed to do it, while if Customs work was insufficient to occupy the full time of the two Customs assistants, they were available for general work. The moment that Customs work increased, either as a result of an improvement in trade, or from other reasons, the Collector said that he would have no hesitation in recommending the Government of India to sanction the appointment of more assistants to be paid for from the Customs budget, and to ensure that there was no undue delay he would ask the Chemical Analyser to give him early notice if and when he found that his staff was being unduly pressed by Customs work. If the analytical staff for Customs purposes were situated at the Customs House it would obviously be a small staff which could not deal with a rush of work. Additional hands could not be employed without sanction, and would have to be trained before responsible work could be given to them. In the Chemical Analyser's office, as already pointed out, such trained hands were at once available and a delay in obtaining additional hands would not be so serious.

The Committee had also suggested as a temporary expedient the provision of a special rent-free warehouse by the Customs for the storage of consignments under examination. In the first place the Collector gave his opinion that the delays occasioned by testing were insufficient to justify such a proposal. In the second place he had already suggested that the division of responsibility for the custody of goods between the Port Trust and the Custom House was most undesirable. If such a Customs warehouse were provided, importers would have to pay handling charges

for the conveyance of their goods from the Port Trust shed or storage place to the rent-free warehouse. They would also have to pay warehouse rent to the Customs if the goods were not removed immediately after test. In the third place if there were two deliveries, one by the Port Trust and the other by the Customs, questions of misdelivery, shortlanding and the like would become even more complicated than they were at the moment. It therefore seemed advisable for the Chamber to move the Port Trust not to charge extra fees for any goods which could not be cleared during the "free" days by reason of analytical tests necessary for Customs purposes. This was in fact the practice at at least one of the chief ports of India, *viz.* Madras.

Copies of this correspondence were circularised to all members of the Chamber and those who imported goods liable to Customs analysis were requested to favour the Committee with their views as to what further action should be taken and in particular to furnish full details of specific instances of delay, excessive number of tests or other causes for complaint.

In the meantime the Committee addressed the Bombay Port Trust, as suggested by the Collector of Customs recommending that the Trustees should forego extra wharfage fees incurred in respect of goods that were not cleared during the free days by reason of analytical tests necessary for Customs purposes, or as an alternative, that seven extra free days might be allowed for such goods.

THE STAMPING OF LENGTHS ON PIECE-GOODS.

During November 1925 the Committee received from the Collector of Customs, Bombay, a letter on the subject of the

stamping of lengths on imported piece-goods. The rules in force provided that only the description of cotton piece-goods specified in the list appearing on page 9 of the Merchandise Marks Manual, 1921 edition, were required to be stamped with the length. A number of descriptions of cotton piece-goods which were assessed at 11 per cent. under the tariff and which were sold by length or by the piece did not actually fall under one or other of the specified descriptions of cloth. This at times, the Collector said, confused importers, and it had therefore been suggested that it would be more convenient for all concerned to cancel the list of piece-goods which required stamping and to have instead a short list of piece-goods which did not require stamping. The Collector added that the piece-goods which did not require stamping, appeared to be alhambras, blankets, counterpanes, quilts, prayer mats, dusters and glass cloths when joined by the warp; handkerchiefs in woven pieces; and finished shawls.

He enquired whether the Committee approved of the proposed change and whether they wished to suggest any additions to the list of piece-goods that did not require stamping.

After consulting the Import Sub-Committee the Committee replied that they agreed to the proposal and that they had no additions to suggest to the list of piece-goods that did not require stamping.

THE STAMPING OF FINISHED SHAWLS UNDER THE MERCHANDISE MARKS ACT.

At the end of May 1925 the Collector of Customs, Bombay, informed the Chamber that the question of the stamping of finished shawls with length marks was engaging the attention of the Government of India. Under the existing orders shawls other than single finished shawls of small dimensions

were required to be stamped. Whether an article should be stamped or not depended usually on whether it was one that was ordinarily sold by the length or by the unit and the Collector stated that the Government desired to apply this principle to shawls. Shawls, as distinct from shawl cloth which was a material imported in lengths and subsequently made up into shawls, were imported as single finished articles and were sold by the unit. The Collector added that he had ascertained that the trade in Bombay generally desired all shawls irrespective of their size to be exempt from stamping. The question was therefore whether the Chamber agreed with this opinion or desired a limit to be fixed above which shawls, whether cotton or woollen, should be stamped.

After consulting the Import Sub-Committee the Committee replied that they agreed with the opinion expressed by the trade in so far as they considered that shawls of not more than 108 inches in length should be exempt from stamping. They recommended, however, that shawls exceeding 108 inches in length should require to be stamped.

During October 1925 the Collector of Customs informed the Chamber that the Government of India had decided that all finished shawls (whether woollen or cotton) which had their ends hemmed or fringed and were imported singly or in pieces containing two or more shawls should be treated as apparel and be exempted from stamping.

IMPORT DUTY ON COPRA, COCOANUT OIL AND PEPPER.

(*See Report*, 1924, *Vol. I, page* 200.)

As was noted in the Chamber's report for 1924, the Calicut, Cochin and Tellicherry Chambers of Commerce had requested

the Associated Chambers of Commerce of India and Ceylon to urge the Government of India to reduce the import duty on copra, cocoanut oil and pepper on the ground that the heavy duty levied on these articles since 1922, when the duty was increased from 7½ to 11 per cent., had caused a reduction in the import from foreign ports and a consequent loss of revenue to Government. The views of this Chamber were asked on the question by the Associated Chambers and the latter were informed that the Committee were in general agreement with the views expressed by the Malabar Chamber and considered that their representation should be supported by the Association.

A communication was subsequently received from the Associated Chambers stating that there was an absence of general agreement amongst its members on this question and that the President of the Association had decided not to take action in the matter.

REAL VALUE OF GOODS FOR THE LEVY OF IMPORT DUTY.

(*See Reports*, 1908, *page* 123 ; 1910, *page* 125 ; 1913, *pp.* 58, 429 ; 1914, *pp.* 64, 498 ; 1915, pp. 55, 332 ; 1921, *Vol. I*, *page* 91.)

In November 1925, a member sought the Committee's advice in regard to a question that had arisen between them and the Customs authorities in connection with the real value of certain imports for the purpose of the assessment of import duty.

It appeared that in respect of certain imports the member was allowed by their home firm a cash discount for prompt payment and that they in turn allowed their dealer a corres-

ponding discount, but that the Customs authorities would not agree to the deduction of this discount from the invoice price for the purpose of ascertaining the real value of the goods for the levy of import duty. The Customs Authorities informed the member that—

"Under Section 30 (*b*) of the Sea Customs Act the real value of any goods imported is the cost at which goods of the like kind and quality can be delivered at the place of importation at the time when they are actually so delivered. A discount allowed on account of advance payment of price of the goods at the port of shipment or before delivery of the goods at an Indian port is therefore not an admissible discount under Section 30 (*b*) as such reduced price is not the cost of the goods delivered at an Indian Port but the cost of obtaining the documents in the country of shipment.

"In the present case, therefore, as it appears from the Invoices produced by you that the cash discounts in question were allowed on account of prompt payments to the manufacturers in the country of shipment, they are not an admissible abatement of the cost of the goods at Bombay under Section 30 (*b*) of the Sea Customs Act."

The member thought that this reading of the Act was arbitrary and unfair. In their opinion, since the dealer in the Bazar bought the goods in consideration of the fact that they would be subject to a cash discount, the discount should be deducted in arriving at the actual cost of the shipment delivered at Bombay.

The Committee, who carefully considered the matter in consultation with the Import Sub-Committee, were of opinion that the deduction of a cash discount for the purpose of obtaining the real value of goods as defined in Section 30 of the Sea Customs Act was not admissible; and they informed the member accordingly.

CUSTOMS DECLARATIONS.

The Committee received, towards the end of 1924, from the British Imperial Council of Commerce, a copy of the following resolution which had been adopted at the Tenth Congress of Chambers of Commerce of the British Empire held in London during July, 1924 :—

" That this Congress, whilst noting with satisfaction that a common form of invoice and certificate for use by exporters has been adopted by Australia, New Zealand, the Union of South Africa and Newfoundland, as well as by a number of Colonies, strongly recommends in the general interest of Imperial trade, that the early adoption of an identical form may be sympathetically considered by all the other Governments throughout the Empire which levy duty on a system similar to that in force in the above-mentioned parts of the Empire."

The Imperial Council of Commerce expressed the hope that in common with other Chambers of Commerce, the Bombay Chamber would urge Government to adopt the form in question and thus assist in bringing about uniformity and simplifying inter-Imperial trade.

It was not at first at all clear to what form of invoice and certificate the resolution referred, but after making some enquiries the Committee ascertained that apparently in most parts of the Empire except Great Britain, India and the Irish Free State import duties are calculated on the "current domestic value " in relation to which a certified statement is required and that the common form of invoice and certificate mentioned in the resolution had reference only to this system of levying duty. The Committee accordingly replied that the resolution was not at present applicable to India. They added, however, that they were prepared to recommend the adoption of a standard form of invoice if at a later date any alteration in the system of levying duty should be contemplated.

STANDARDISED IMPORT GENERAL MANIFEST.

Early in the year under review, the Government of India introduced at all the ports of the country a standardised form of import manifest. The decision to do this was conveyed to the local shipping companies by the Collector of Customs, Bombay, who stated that "The Government of India had decided to introduce a standardised form of import general manifest for use at all the Customs ports in India." The shipping companies reasonably concluded from this that the form would be standardised in every respect and not merely as regards headings and entries. This however was not so, for different sizes and shapes of the form were adopted from port to port, and a member who took the matter up with the Customs Authorities was informed that the Government of India had allowed full discretion to the various Collectors of Customs with regard to the size and quality of the paper to be used. The same member was subsequently told that it was too late to discuss the question of the standardisation of the size and shape as most of the shipping companies had already printed their new forms.

The Committee of the Chamber examined this matter in consultation with the Chamber's Shipping and Export Sub-Committee and ascertained that the lack of standardisation of size and shape was the cause of considerable inconvenience and extra clerical labour. Steamers of certain lines called at Karachi, Bombay, Colombo, Madras, Rangoon and Calcutta and difficulty was experienced by the European and American Agents in preparing on different forms the import manifests for each port. Moreover additional trouble and expense was entailed by the fact that "same bottom cargo" manifests had to be prepared on the form of manifest in use at each port.

The Committee therefore brought these difficulties to the notice of the Government of India and asked that instructions might be given to all Collectors of Customs to adopt a completely standardised manifest form at all the ports of the country. The Committee pointed out that much inconvenience might have been saved if the Agents had been consulted before coming to a decision, with a view to evolving a completely standardised form which would have met the requirements alike of the Customs Authorities and of shipping companies.

Subsequently the various shipping companies were addressed by the Collector of Customs who enquired whether, they had any objections to the size of the form being standardised. In regard to the quality of the paper the Collector stated that it was not advisable or possible to prescribe a standard or minimum quality but that shipping companies should consult the local Collector of Customs before giving a print order.

LIST OF COTTON PIECE-GOODS.

(*See Reports*, 1914, *pp.* 64, 497 ; 1922, *Vol. I, page* 143 ; 1923, *Vol. I, page* 123; 1924, *Vol. I, page* 206.)

The Director-General of Commercial Intelligence in September 1925 enquired whether the Chamber had any modifications to suggest in the list of cotton piece-goods prescribed for purposes of assessment under the import tariff valuation schedule.

After consulting the Import Sub-Committee the Committee informed the Director-General that they had no modifications to suggest.

REVISION OF LISTS OF ARTICLES SPECIFIED IN THE SEA-BORNE TRADE RETURNS OF BRITISH INDIA.

(*See Reports*, 1922, *Vol. I, page* 30 ; 1923, *Vol. I, page* 32 ; 1924, *Vol. I, page* 203.)

The Director-General of Commercial Intelligence and Statistics in November 1925 informed the Chamber that the annual revision of the list of articles specified in the foreign sea-borne trade returns was under consideration and invited the Committee's opinion as to whether any additions were desirable. After consulting the Import and Export Sub-Committees the Committee replied that they had no additions or alterations to suggest.

PUBLICATION OF DAILY LISTS OF IMPORTS AND EXPORTS BY THE COLLECTORS OF CUSTOMS.

(*See Report*, 1923, *Vol. I, page* 29.)

As will be seen from the Report for 1923, the Chamber was consulted during that year on the question whether the Government of India should (1) discontinue the publication of the daily list of imports and exports, or (2) substitute for the daily lists a weekly list, or (3) place the lists either in their existing or in a changed form on a self-supporting basis by raising the subscription.

In reply the Committee pointed out that Bombay was not directly concerned with the proposals of the Government of India since this Chamber was entirely responsible for the issue of the returns for the port of Bombay.

The Committee, however, stated that in their opinion any curtailment of the daily trade returns at the other ports of

India would generally be highly inconvenient to the trade of the country, and they were therefore strongly opposed to any restriction of the issue of the returns.

During July 1924 the Collector of Customs, Bombay, consulted the Committee in regard to a suggestion that had been made to the Government of India that the Bombay and Karachi Custom Houses should issue daily lists of imports and exports similar to those issued by the Calcutta, Madras and Rangoon Custom Houses.

The Collector pointed out that if the scheme was adopted it would mean that he could not guarantee that his returns would contain all the information that appears in the Chamber's publications. On the other hand the Custom House publications, if they followed the Calcutta model, would have to cover all imports and exports and would show the names of importers and exporters. The Collector enquired whether the Chamber would take exception to this.

Again if publication were undertaken by the Customs the Collector could not guarantee that it would be possible to allow the Chamber's statistical staff to remain in the Custom House, or if this were possible to guarantee that they could see the Customs documents except after several days delay.

The Collector further enquired whether many applications were received from non-members for information that was not included in the Chamber's publications and whether the Chamber had been able to comply with outside suggestions, if any, for the modification or expansion of its publications.

The Collector added that applications for information made to the Custom House referred mainly to special lines of merchandise and so far as practicable such information was supplied in return for a small fee which was willingly paid. In

some instances the names of importers and exporters had been asked for but the Collector had consistently declined to supply such information on the ground that it would be a breach of confidence which might possibly be punishable under Section 167 (79) of the Sea Customs Act.

After a very careful examination of the proposal from every aspect the Committee informed the Collector of Customs that as far as they were aware, the statistical returns published by the Chamber as revised from time to time at the suggestion of the trade interests concerned had met all reasonable requirements of the commercial community and the Committee were unanimously of opinion that it was undesirable to make any change in the existing arrangements.

The Committee were subsequently informed that the Government of India had accepted the view of the Chamber and the Collector of Customs that no change should be made in the existing method of publishing trade statistics at Bombay.

ALLEGED EVASION OF THE PAYMENT OF IMPORT DUTY.

In October 1925 it was brought to the notice of the Committee that large quantities of silk, sugar and matches were being transhipped in Bombay harbour to ports in Native States, principally in Kathiawar without any duty being paid on them at Bombay and these goods were later smuggled back into Bombay. In addressing the Government of India in the matter the Committee urged Government to take steps to prevent the practice which was detrimental to the interests of honest traders as well as to the revenues of Government. The Government of India in reply stated that the matter was receiving close attention.

INDIAN TARIFF ACT.

TRANS-FRONTIER TARIFFS.

Early in the year under review the Indian Tariff Act was amended for the purpose of enabling the Government of India to levy Customs duties on any articles imported or exported as the case might be, by land from or to any territory outside British India that was declared to be foreign territory for the purposes of the Act. It had been noticed that matches, cigarettes, etc., on which import duties were leviable when imported by sea, were being brought into India in considerable quantities over certain land frontiers. Before the passing of this amending Bill the Government of India had not the power to levy duties on articles following these land routes, as the Indian Tariff Act, 1874, only authorised the levy of duty on goods crossing the frontier of certain foreign European Settlements in India and of such territory of any Indian Chief as was declared to be foreign territory for the purposes of the Act.

AMENDMENT OF THE INDIAN TARIFF ACT.

(*See Reports*, 1922, *Vol. I, page* 143 ; 1923, *Vol. I, page* 123.)

In February 1925 a bill was introduced in the Legislative Assembly for the purpose of amending the Indian Tariff Act. From the statement of objects and reasons attached to the Bill it appeared that the object of the Bill was to bring Schedule II to the Indian Tariff Act, 1894 (VIII of 1894), up to date by incorporating in it alterations already in force by virtue of notifications issued under Section 23 of the Sea Customs Act, 1878 (VIII of 1878). These notifications represented in many cases rulings by the Government of

India on the questions relating to the interpretation of the Statutory Tariff Schedule. Opportunity had also been taken to include in the Bill certain other proposals. These proposals are dealt with seriatim below. They were included in a separate Tariff Bill instead of in the Finance Bill because they had not been made primarily with reference to the revenues of 1925-26.

Sugar.—The existing import duty on sugar was an *ad valorem* duty of 25 per cent. assessed on a tariff valuation which was calculated for each calendar year on the average price during the twelve months ending the previous September. This method of assessment caused inconvenient fluctuations in the revenue receipts from year to year, which it was thought would be largely avoided by the substitution of a specific for an *ad valorem* rate of duty. Sugar was moreover an article well suited for specific duties and in fact specific duties on sugar were adopted by most countries. It was proposed to convert the existing 25 per cent. *ad valorem* duty into an equivalent specific duty, *viz.*, Rs. 4-8 a cwt. on sugar 23 Dutch Standard and above, Rs. 4 a cwt. on sugar between 23 and 8 Dutch Standard and 25 per cent. *ad valorem* on sugar below 8 Dutch Standard molasses and sugar-candy.

Cigarettes.—A specific duty of Rs. 8 per thousand on cigarettes in place of the existing *ad valorem* duty of 75 per cent. was proposed. *Ad valorem* duties which were based by law on market values were difficult to administer at outlying ports or customs stations, if uniformity of assessment throughout India was to be secured. Also it was not simple to determine what was the market price of unknown marked imports of cigarettes. It was contended that when an *ad valorem* duty was as high as 75 per cent. these difficulties led to unfair disparities in assessment. Cigarettes were articles well suited

for specific duties, and many importers preferred them in place of *ad valorem* ones. A change to specific should thus both simplify Customs administration and meet importers' convenience.

Silk Mixtures.—An intermediate rate of import duty, *viz.* 20 per cent., was proposed on silk mixtures. The existing wide difference in rates between silk goods and other textiles caused constant difficulty to traders and at Custom Houses. It was therefore considered desirable to have a special entry in the Schedule for silk mixtures which would be defined as having silk in warp or weft or silk superimposed. If the fabric had silk in both warp and weft, it would be assessed as silk.

Iron or Steel—Discs and Circles.—This proposal merely aimed at rectifying an error in the Schedule to the Steel Industry (Protection) Act, 1924. It had been held that the inclusion of the words "discs and circles" in Item 61 of the Schedule and the fact that they were not specifically mentioned in Items 147 and 148 made all discs and circles assessable at 10 per cent. although they might be cut from plates and sheets coming under Items 147 and 148.

Through the Associated Chambers of Commerce of India and Ceylon and their representative in the Assembly the Committee of the Chamber urged the Government of India to circulate the Bill for opinion before enactment, but Government declined to do so on the grounds that such action would delay the passing of the Bill until the September session of the Assembly.

The Committee also protested against the rate of the new duties on sugar, which they considered too high, and suggested that the duty of Rs. 4-8 a cwt. on sugar 23 Dutch Standard

and above should be reduced to Rs. 4. But in this too they were unsuccessful and the duties shown in the above statement of objects and reasons were adopted.

The Committee took no action with regard to the other parts of the Bill. It will be recalled that the adoption of an intermediate duty for silk mixtures is in accordance with the representations made to Government by the Associated Chambers of Commerce of India and Ceylon at the instance of this Chamber during 1923 (*See* 1923 Annual Report, Vol. I, pp. 123-129).

The new duties on cigarettes came into force on the 30th March 1925 and the new duties on sugar and silk mixtures came into force on the 1st of June 1925. (*See Volume* II).

TARIFF VALUATIONS.

(*See Report*, 1924, *Vol. I, page* 206.)

In accordance with the usual practice the Director General of Commercial Intelligence and Statistics met the representatives of members of the Chamber on Wednesday, 2nd December 1925 and discussed with them his proposals in connection with the annual revision of the tariff schedule in respect of articles assessed to duty at tariff valuations.

A copy of the revised schedule will be found in *Volume* II.

EXCISE COMMITTEE, BOMBAY.

(*See Report*, 1922, *Vol. I, page* 128.)

A reference is made in the Chamber's report for 1922 to the appointment of a Committee " to consider and report in all its aspects upon the question of the drink and drug traffic in this Presidency and its total abolition." For purposes of record the Resolution issued in February 1925

by the Government of Bombay on the report of the Committee will be printed in full in Volume II.

The majority Report of the Excise Committee recommended *inter alia* that special licenses should be issued to existing clubs, gymkhanas, etc., for the sale of foreign liquors to their members and an amendment to the Akbari Act giving effect to this recommendation was introduced in the July 1925 session of the Bombay Legislative Council. The Excise Committee stated that they were afraid of drinking clubs springing up, taking the place of "on license" shops and avoiding the license fee ; and the Commissioner of Excise during the discussion of the Bill said that liquor sellers had made complaints of the establishment of such bogus clubs which were interfering with the legitimate trade. It was stated that the license fee would amount to about one and one-third pice per drink.

The Chamber's representative in the Council opposed the Bill urging that in actual practice it would provide differential treatment between persons who consumed liquor in their own houses and those who consumed it in clubs, because club members would be taxed twice, once by the tax paid by the dealer from which the club bought its wines and spirits and again by the tax that would have to be paid by the club, and submitted that it would cause particular hardship to members of residential clubs. The Bill was, however, passed at the third reading. (*See Volume* II.)

EXCISE DUTY ON COTTON PIECE-GOODS.

(*See Report*, 1924, *Vol. I, page* 210.)

In the Chamber's report for 1924 a reference was made to the revival in that year of the agitation for the repeal of the excise duty on cotton piece-goods. Owing to the unsatisfac-

tory state of the textile industry the agitation continued unabated during the year under review until the duty was suspended in December. The Millowners of Bombay in July 1925 decided to reduce the mill hands' wages by 11½ per cent. as from 1st September 1925 and this culminated in a general strike of the operatives in Bombay towards the middle of the latter month. The Millowners however stated that it was impossible for them to consider the question of the restoration of the cut in wages until such time as the Excise Duty were either removed or suspended.

Early in October 1925 the Committee addressed the Government of Bombay on the subject and stated that they favoured the immediate suspension of the cotton excise duty. In doing so they felt that it was unnecessary for them to examine in detail the history of the imposition of this duty. Much had been written and published on the subject, and the main facts were too well known to need repetition. The Committee thought that it was sufficient to say that it had been acknowledged by Government and the people that the duty, as a tax, on production, was a bad one and should be removed, and that there could be no logical reason for its retention provided Government were in a position to forego the revenue.

The Committee mentioned that this view had received the support of the members of the Chamber and that it was interesting to note that as far back as 1918, when submitting their views on Indian constitutional reforms, they addressed Government in the following terms :—

"The only fact within our knowledge, which gives any colour to the theory of the selfish protection of British interests, is the imposition of the Excise Duty on cloth which was frankly levied with the intention of putting Lancashire manufactures in the Indian market. This duty has long been a bitter and a legitimate grievance with the Indian; we consider that its imposition was indefensible

and we are glad that this one instance of selfish legislation has been in effect removed by the raising of the import duty on cloth to 7½ per cent. while the Excise Duty remains at 3½ per cent. The Excise Duty, as it now exists, is purely a revenue tax, but in view of the great unpopularity with which its history has invested it we hope that it will be abolished as soon as revenue conditions permit."

Again in 1920 the President of the Chamber, at the annual general meeting held on 24th March, in referring to the appointment of a Committee to consider the question of Imperial Preference, said :—

"In moving the resolution appointing the Delhi Committee, Sir George Barnes said that if the scheme of preferential duties in favour of Empire products was adopted, it would provide for the abolition of the cotton excise duties. This declaration is, I think, peculiarly satisfactory to this Chamber for you will remember that in our report to Government on the Constitutional Reforms in 1918 we stigmatized these excise duties as a bitter and legitimate Indian grievance and as an indefensible imposition which we desired to see abolished at the earliest moment that revenue considerations permitted. That we deserve to have a deciding voice and will henceforward have that voice in our own fiscal affairs is a matter of bare and belated justice; and I am sure this Chamber must feel that our repudiation of the excise duties has given us special right to express approval of the measure of fiscal autonomy which has at last been given."

The Committee next drew the attention of the Government of Bombay to the extreme depression of the Bombay Mill Industry, and said that while it might be argued that this depression was due to numerous causes in addition to the cotton excise duty, it was incontrovertible that the excise duty was a contributory cause. The Committee therefore submitted that since it had been admitted on all sides that the excise duty was an indefensible form of taxation, all the more reason now existed for totally removing or at least suspending the duty forthwith.

The Committee regretted that the reduction of wages in the Bombay mills and the possible restoration of the cut in wages as a result of the removal or suspension of the excise duty should have been connected with the appeal for the suspension of the duty and they said that they did not countenance the suggestion that the millowners should be compelled to restore the previous wages if the duty were suspended. The duty and the reduction in wages had no real connection, for the former was a bad tax contributing in no small measure to a general depression whereas the latter might be due to an economic depression which the suspension of the duty might not and indeed probably would not, entirely remove.

The Committee added that the slackness of trade in Bombay and the depression in the textile industry were closely interwoven, for though the trade of Bombay might be bad as a result of economic conditions prevailing throughout India, the impoverished condition of the mill industry still further weakened the resistance Bombay could offer to adverse conditions, whereas prosperity in the mills helped to ensure general prosperity in Bombay ; and the Committee maintained that a combination of circumstances such as existed to-day was sufficient to make it expedient to remove the excise duty as soon as possible. The Committee concluded by asking the Government of Bombay whether they would represent these views to the Government of India and ask for the immediate removal or suspension of the duty.

On the 1st December the Viceroy and Governor General issued an Ordinance suspending the levy and collection of the duty as from that date until the 28th February 1926 and in doing so published the following statement giving the

reasons which had moved him to make and promulgate the Ordinance :—

"In August last, when replying to a deputation which waited upon me on behalf of the Millowners of Bombay and Ahmedabad to urge the relief of the mill industry from the cotton excise duty, I affirmed that the Government of India stood by the letter and the spirit of the pledge given by my predecessor, Lord Hardinge, that the excise duty would be abolished as soon as financial considerations permitted. At the same time while fully recognising the special difficulties with which the cotton mill industry in India was faced, it was necessary for me to explain that it was impossible to grant this request in the middle of the financial year, before the year had fully declared itself and before the commitments and prospects of next year were known.

"Again, on the 16th September 1925, when a motion for suspension of the collection of the cotton excise duty was debated in the Legislative Assembly, it was made clear on behalf of Government that suspension must inevitably be followed immediately by abolition, and that abolition ought to be considered only in connection with the finances of the year as a whole, that is, at the time of the Budget, when the claims of the cotton mill industry could be balanced against rival claims. It was definitely stated that a vote for suspension would be taken by Government as an expression of the view that the abolition of the cotton excise duty should take precedence of other claims. The Assembly accepted by a large majority the motion for suspension.

"The time has not yet come when a detailed estimate of the revenue and expenditure for the current year, or of the prospects for 1926-27, can be made, but the final results of the monsoon are now known and it is possible to make a more reliable estimate of the financial position than in September. On such information as is now before them the Government of India are satisfied that there would be no serious risk of a large deficit in the current year if the cotton excise duty were suspended for the rest of the year, and that there is a reasonable prospect that the Budget for next year can be balanced without assistance from the cotton excise duty in the absence of any big change for the worse in the next few months.

I and my Government have therefore come to the conclusion that the moment has arrived when financial considerations permit of the abolition of the duty. This can however be finally accomplished only by the passage of the necessary legislation by the Indian Legislature. In the meanwhile, having regard to the emergency caused by the grave difficulties confronting the industry, to the pledge given and re-affirmed, and to the expressed views of the Legislative Assembly, I have decided that with effect from the 1st December 1925, the duty shall be suspended by Ordinance. It is the intention of my Government, unless the financial position as disclosed in the Budget estimates for next year substantially fails to confirm present anticipations, to place before the Legislature at the time of the Budget proposals for the abolition of the duty."

On the publication of the above Ordinance the millowners decided to restore the cut in wages and as a result the mill hands resumed work.

THE JAPANESE CONVENTION, 1905.

For some time past the Committee have had under consideration the question of Japanese competition particularly in the Piece-goods and Yarn trade in India both as regards the local industry and as regards imports from Lancashire. The imports of cotton piece-goods into India from Japan increased from nearly 9 million yards in 1913-14 to 155 million yards in 1924-25 and of yarn from 1 million pounds to 32 million pounds. During the same period the imports of cotton piece-goods from the United Kingdom declined from 3,104 million yards to 1,614 million yards while the imports of yarn declined from 37 million pounds to 20 million pounds. In 1913-14 the imports of piece-goods and yarn from Japan equalled ·2 per cent. and 2 per cent. respectively of the total imports of those commodities into India; in 1924-25 they were 8 per cent. and 59 per cent. while for the 8 months from 1st April to 30th November 1925 they were 13 per cent. and 67 per cent.

The Committee carefully examined the possible remedies for this state of affairs and came to the conclusion that the choice lay between the following three alternatives :—

(1) Imperial Preference ;

(2) Legislation in the form of a "Safeguarding of Industries Act."

(3) Higher Import Duties.

The first alternative had obvious attractions to members of the Chamber since it would, without infringing the Japanese Convention of 1905, meet not only Japanese but also Italian competition in piece-goods which was becoming increasingly serious. In view, however, of the hostility hitherto displayed by certain sections of Indian opinion towards Imperial preference it was felt that the initiative in the matter would come better from an Indian rather than an English source.

In regard to the second and third alternatives, it was understood that it would not be possible to adopt either of these as long as the 1905 Commercial Convention between Japan and India was in force.

The Committee were thus led to consider whether they should endeavour to have the Convention terminated. They carefully studied the issues involved and examined the figures of trade between India and Japan. It was found that out of a total value of Rs. 17 crores worth of produce imported into India from Japan in 1924-25 no less than 10 crores were cotton manufactures. In regard to exports about 80 per cent. was raw cotton. The two most important manufactured exports were Gunny Bags and Pig Iron, but as the former was in the nature of a monopoly, the latter was the only one that needed serious consideration. The exports of this article to

Japan amount to roughly Rs. 1 crore per annum and it seemed clear that the Indian steel industry relied to a great extent on Japan as a market for its pig iron. At the same time the Committee recognised that Japanese steel interests did not welcome the import of cheap Indian pig iron and they understood that pressure was being brought to bear on the Japanese Government to erect a tariff wall against Indian pig iron.

After considering the arguments for and against the Committee decided that they would recommend the termination of the 1905 Convention even at the risk of a tariff war. Consequently at the Annual General Meeting of the Associated Chambers of Commerce of India and Ceylon held at Calcutta on the 14th and 15th December the following resolution was moved by the representative of this Chamber :—

"That this Association recommends to the Government of India that the Convention with Japan of 5th March 1905 be terminated as soon as possible."

The resolution was opposed by the representative of the Bengal Chamber who dwelt on the probable effects on the Bengal export trade to Japan of a tariff war with that country, as also on the effect on the Bengal Coal Trade and Railways of a diminution in the production of pig iron. A majority of the Chambers present voted against the resolution which was lost.

RAILWAY FINANCE.

(*See Report*, 1924, *Vol. II*, *page* 440.)

At the meeting of the Legislative Assembly held on the 20th September 1924 the following resolution was adopted :—

"This Assembly recommends to the Governor General in Council that in order to relieve the general budget from the violent fluctuations caused by the incorporation therein of the railway estimates.

and to enable railways to carry out a continuous railway policy based on the necessity of making a definite return to general revenues, on the money expended by the State on railways :

(1) The railway finances shall be separated from the general finances of the country and the general revenues shall receive a definite annual contribution from railways which shall be the first charge on the net receipts of railways.

(2) The contribution shall be based on the capital at charge and working results of commercial lines, and shall be a sum equal to one per cent. on the capital at charge of commercial lines (excluding capital contributed by companies and Indian States) at the end of the penultimate financial year plus one-fifth of any surplus profits remaining after payment of this fixed return, subject to the condition that, if in any year railway revenues are insufficient to provide the percentage of one per cent. on the capital at charge, surplus profits in the next or subsequent years will not be deemed to have accrued for purposes of division until such deficiency has been made good.

The interest on the capital at charge of, and the loss in working, strategic lines shall be borne by general revenues and shall consequently be deducted from the contribution so calculated in order to arrive at the net amount payable from railway to general revenues each year.

(3) Any surplus remaining after this payment to general revenues shall be for transfer to a railway reserve ; provided that if the amount available for transfer to the railway reserve exceeds in any year three crores of rupees only two-thirds of the excess over three crores shall be transferred to the railway reserve and the remaining one-third shall accrue to general revenues.

(4) The railway reserve shall be used to secure the payment of the annual contribution to general revenues ; to provide, if necessary, for arrears of depreciation and for writing down and writing off capital ; and to strengthen the financial position of railways in order that the services rendered to the public may be improved and rates may be reduced.

(5) The railway administration shall be entitled, subject to such conditions as may be prescribed by the Government of India, to borrow, temporarily from capital or from the reserves for the purpose of meeting expenditure for which there is no provision or insufficient provision in the revenue budget subject to the obligation to make repayment of such borrowings out of the revenue budgets of subsequent years.

(6) A Standing Finance Committee for Railways shall be constituted consisting of one nominated official member of the Legislative Assembly who should be Chairman and eleven members elected by the Legislative Assembly from their body. The members of the Standing Finance Committee for Railways shall be ex-officio members of the Central Advisory Council, which shall consist, in addition, of not more than one further nominated official member, six non-official members selected from a panel of eight elected by the Council of State from their body and six non-official members selected from a panel of eight elected by the Legislative Assembly from their body.

The Railway Department shall place the estimates of railway expenditure before the Standing Finance Committee for Railways on some date prior to the date for the discussion of the demand for grants for railways and shall, as far as possible, instead of the expenditure programme revenue show the expenditure under a depreciation fund created as per the new rules for charge to capital and revenue.

(7) The railway budget shall be presented to the Legislative Assembly if possible in advance of the general budget and separate days shall be allotted for its discussion, and the Member in charge of railways shall then make a general statement on railway accounts and working. The expenditure proposed in the railway budget, including expenditure from the depreciation fund and the railway reserve, shall be placed before the Legislative Assembly in the form of demands for grants. The form the budget shall take after separation, the detail it shall give and the number of demands for grants into which the total vote shall be divided shall be considered by the Railway Board in consultation with the proposed Standing Finance Committee for Railways with a view to the introduction of improvements in time for the next budget, if possible.

(8) These arrangements shall be subject to periodic revision but shall be provisionally tried for at least three years.

(9) In view of the fact that the Assembly adheres to the Resolution passed in February 1923 in favour of State management of Indian Railways, these arrangements shall hold good only so long as the East Indian Railway and the Great Indian Peninsula Railway and existing State-managed Railways remain under State management. But if in spite of the Assembly's Resolution above referred to Government should enter on any negotiations for the transfer of any of the above Railways to Company management such negotiations shall not be concluded until facilities have been given for a discussion of the whole matter in the Assembly. If any contract for the transfer of any of the above Railways to Company management is concluded against the advice of the Assembly, the Assembly will be at liberty to terminate the arrangements in this Resolution.

Apart from the above convention this Assembly further recommends:

(*i*) that the Railway services should be rapidly Indianised, and further that Indians should be appointed as Members of the Railway Board as early as possible, and,

(*ii*) that the purchase of stores for the State Railways should be undertaken through the organisation of the Stores Purchase Department of the Government of India."

In accordance with this resolution the Member for Commerce and Railways presented the first railway budget at a meeting of the Legislative Assembly held on the 20th February 1925. His speech in introducing the budget is printed in full in Volume II of the 1924 Report. (*See Volume* II.)

RAILWAY TERMINAL FACILITIES IN BOMBAY.

(*See Reports*, 1904, pp. 127, 571; 1907, pp. 46, 271.)

The question of the provision and location of terminal facilities for long distance traffic in Bombay has been under consideration by the Railway Board for some time past and as

it had been definitely decided to remove the B. B. & C. I. Railway terminus from Colaba, the Railway put forward a scheme for a new terminus at Grant Road.

The Government of India however eventually decided to have a thorough investigation made in the matter and appointed Mr. C. W. Lloyd Jones, Agent and Chief Engineer of H. E. H. the Nizam's Guaranteed State Railway Company, for the purpose. The terms of reference to Mr. Lloyd Jones were :—

"1. In view of the several development schemes for the improvement of terminal facilities of the two important railway systems which serve Bombay, the Railway Board have decided that it is desirable to have a comprehensive investigation by an independent expert in order that the efforts of the two administrations may be co-ordinated with a view to securing for the public the most convenient railway arrangements consonant with cheap fares and charges.

2. It is desired that the investigations should take into consideration the adequacy of the existing arrangements for—

(*a*) Goods traffic.
(*b*) Suburban passenger traffic.
(*c*) Long distance passenger traffic.

and that a comprehensive report should be submitted with recommendations for improving the present facilities to meet present and future requirements of these several classes of traffic and co-ordinating the work of the two railways and Port Trust Railway in order that unnecessary overlapping of functions may be avoided.

3. The report should show the results of an examination into the relative advantages and disadvantages of (*i*) dealing

with all long distance Passenger Traffic at Victoria Terminus or (*ii*) providing a separate terminal for the Bombay, Baroda and Central India traffic on the west of the island in the vicinity of Grant Road.

4. As regards Goods Traffic, it is considered that there is at present a good deal of overlapping and duplicating of effort which must necessarily result in unnecesary expenditure.

5. The report therefore should deal comprehensively with the requirements of trade in regard to the export and import of various classes of goods and in relation to the supplies needed for local and up-country consumption and should suggest measures for obtaining the best possible service either by modifying the present systems of working or by readjustment of existing facilities.

6. The two Railway administrations will co-operate in the enquiry and will place at the disposal of the investigating officer such staff as may be necessary to assist him in considering the various aspects of the problem."

The Chamber was at a later date informed by Mr. Lloyd Jones that it had been decided to dismantle the B. B. & C. I. Railway from Churchgate to Colaba and in consequence it was necessary to provide a new terminal for B. B. & C. I. long distance trains, to replace the existing terminal station at Colaba. Two alternative schemes had been proposed, *viz*:—

(*a*) the construction of a new B.B. & C.I. terminal station at Bellasis Road near Grant Road;

(*b*) the diversion of all B. B. & C. I. long distance trains at Elphinstone Road, *via* the G. I. P., into Victoria Terminus;

He pointed out that it was intended to alter and extend Victoria Terminus in any case.

Mr. Lloyd Jones added that it had been contended that very considerable economies would be effected in both capital and working expenses by the second scheme; on the other hand it had been suggested that Bellasis Road was a more convenient station for the public than was Victoria Terminus and that increased traffic at Victoria Terminus would cause serious congestion to road traffic.

Mr. Lloyd Jones stated further that when the alterations to Victoria Terminus, which had been sanctioned, were completed, all classes of suburban traffic would be dealt with in the existing main building. The station would be extended to the east; upper class long distance passengers would use a new station building to the east of the present building and third class long distance passengers would use a third class waiting hall to be built in Hornby Road near the existing third class hall and the old Salvation Army building.

Mr. Lloyd Jones asked for an expression of opinion as to which of the two proposals would best serve public requirements.

The Committee collected various statistics bearing on this problem and also considered the matter at some length on several occasions, but they were unable to declare themselves definitely in favour of one or other of the schemes.

The question, as members are no doubt aware, is an old one, and a reference to the Chamber's records shows that past Committees have not always been unanimous in their views though on the whole they have been inclined to favour proposals for bringing all long distance traffic into Victoria Terminus. In the present instance there is a definite though

small majority in favour of scheme (*b*) which appears to be the more convenient. There is, however, a minority holding strong views in favour of scheme (*a*), and in view of this sharp cleavage of opinion, beyond indicating to which side the majority leant, the Committee stated that they were not prepared to pronounce finally in favour of one or other of the rival schemes solely from the point of view of convenience. They informed Mr. Lloyd Jones that they preferred to withhold a definite expression of opinion until they were in possession of figures estimating the relative cost, since they felt that their ultimate decision must be guided largely by financial considerations.

Up to the time of writing this report, no further communication has been received from Mr. Lloyd Jones.

FINANCING AND CONSTRUCTION OF BRANCH LINES OF RAILWAYS.

(*See Reports*, 1913, *pp.* 68, 502; 1923, *Vol. I, page XXX*; 1924, *Vol. I, page* 235.)

In the Chamber's report for 1924 some particulars are given of the discussion that took place during that year on the question of the financing and construction of branch or feeder railways. Both this Chamber and the Associated Chambers of Commerce of India and Ceylon had urged Government to make a definite statement of their policy in this matter and had drawn attention to the importance of allowing private enterprise to finance or construct branch railways under certain circumstances.

On the 19th February 1925, the Government of India (Railway Board) issued a lengthy Resolution laying down the future policy of Government with regard to branch lines.

It stated *inter alia* that the practice of allowing private companies to finance branch lines would not be continued and that an endeavour would be made to reduce the number of existing branch line companies.

On the 26th February 1925, a motion was introduced in the Legislative Assembly for expressing dissatisfaction against the new policy of Government as detailed in the above resolution. This motion was supported by the representative of the Associated Chambers of Commerce of India and Ceylon in the Assembly but it was strongly opposed by Government and finally withdrawn. The Bengal Chamber also suggested that the Associated Chambers should protest against the Government policy and this Chamber agreed to the suggestion. They were however informed later that the members of the Association were not unanimous and that consequently the President had decided not to take action. In the meantime the Committee had an opportunity of discussing the question with Mr. W. S. J. Willson, the representative of the Association in the Legislative Assembly, and they endorsed the President's action as they felt that a little time should be allowed for the opinions of the Chambers to crystallise and greater unanimity to be attained before seeking a more favourable opportunity of reverting to the matter.

Towards the end of June 1925 Mr. G. G. Sim, C.I.E., I.C.S., Financial Commissioner, Railways, paid a visit to Bombay, and asked the Committee whether they desired to discuss any railway matters with him. The Committee replied that there was only one such matter that suggested itself to them and as that could probably be dealt with equally well by letter, they hardly felt justified in putting him to the trouble of a personal interview. The point on which they sought enlightenment arose out of the Government Resolution

already referred to above in which it was stated that the practice of allowing private companies to finance branch lines would be discontinued and an endeavour would be made to reduce the number of existing branch line companies. The Committee asked for an indication of Government's attitude towards the question of extensions of existing feeder lines and of the manner in which Government intended to deal with such proposals and/or projects generally.

In reply the Railway Board stated that the policy of the Government of India was to finance all new constructions whether extensions of existing branch lines or not from Government funds. The Board also forwarded copies of two statements which had been laid on the table of the Legislative Assembly (1) showing by provinces the new projects sanctioned for construction since the 1st March 1925 and those which were likely to be taken up in the near future and (2) showing the lines which it was proposed should be surveyed and, if possible, built from Government funds in the Madras Presidency.

RAILWAY RISK NOTES.

Revision of packing conditions of goods consigned by Rail.

(*See Report*, 1924, *Vol. I, page* 213.)

In the Chamber's Report for 1924 a reference is made to the new railway risk note forms which came into force on the 1st October 1924. It was also intended that from the same date revised packing conditions of consignments despatched by rail should also come into force. Strong objections to the stringency of these revised conditions especially in regard to piece-goods were however raised in

certain quarters and their introduction was postponed until the 1st January 1925, and later until the 1st April 1925. Members of the Chamber were circularised in the matter and requested to submit particulars of any criticisms that they might wish to make of the new packing conditions in order that Mr. F. C. Annesley, the Chamber's representative on the local Railway Advisory Committees, might take whatever action was required.

Several members submitted details of their objections to the new conditions, and Mr. Annesley discussed them with the Railway authorities concerned and was able to arrange meetings between the Traffic Managers of the local Railways and some of the members of the Chamber at which the latter explained in detail their difficulties in this regard.

Subsequently, the Committee received an intimation from the Indian Railway Conference Association that, in order to discuss the many objections that had been raised against the new conditions, a meeting of the Traffic Committee of the Association would be held at Calcutta on the 20th February 1925 and the Chamber was invited to send a delegate to voice the views of its members. The Committee, however, were of opinion that as a result of the meetings with the Traffic Managers of the two local Railways, alluded to above, the views of those officers were not so far removed from those of the Chamber as to necessitate the appointment of a special delegate at the Calcutta meeting of the Railway Conference Association. The Bombay Millowners' Association, whose objections to the new conditions coincided to a large extent with those of the Chamber, were also represented at the Calcutta meeting.

The meeting adopted the resolution reprinted below, which was subsequently circulated to all the railways con-

cerned and, it is understood, accepted by them. The packing conditions embodied in the resolution are practically the same as those approved by the Committee and the Import Sub-Committee of the Chamber.

Resolution adopted at Calcutta on the 20th February by the Traffic Committee of the Indian Railway Conference Association :—

No. 841. 1. After considering the objections received to the proposed packing conditions for piece-goods and hearing the views of the representatives of the Chambers of Commerce and the Millowners' Association present at the meeting, the Traffic Committee recommend that as regards *Indian* piece-goods, both press-packed and not press-packed no alterations should for the time being be made in the conditions for packing as laid down in the General Classification of Goods, in force prior to August 1924 (reproduced below); and that these conditions be introduced from 1st April, 1925, *each railway in addition retaining its local conditions in force prior to August* 1924 :—

Consignments of bazar packed bales of piece-goods are accepted at railway risk only when the following conditions are fully complied with, otherwise these consignments are accepted at owner's risk only, under risk note form A.

(1) Bazar packed bales of piece-goods, irrespective of size or weight, must be tightly secured with iron bands, and the space between the edges of such iron bands must not exceed five inches in width. These iron bands will be secured in two directions round the bales, namely, lengthwise and breadthwise.

(2) The outer gunny covering of the bale must be securely stitched.

(3) Each bale must have the name of consignee and the station of destination clearly painted on it.

2. As regards imported piece-goods, the Traffic Committee recommend that the following conditions should apply from 1st June, 1925 :—

Imported piece-goods, cotton or woollen, in bales press-packed

(1) Must be bound with iron bands and packed in thick paper then waterproof pitch paper and finally covered with

double canvas. A declaration that the packing is in accordance with these conditions must be entered on the Consignment Note.

(2) Each bale must bear the name of consignee and station of destination in English or the Vernacular in addition to the private marks required by Rule 18 of the General Classification of Goods, before it is despatched by rail.

Imported piece-goods, cotton or woollen, packed in boxes or cases.

(1) Boxes or cases must not be covered with gunny and must either be tin-lined or the contents must be covered with thick paper and waterproof pitch paper. A declaration that the packing is in accordance with these conditions must be entered on the Consignment Note.

(2) Each box or case must bear the name of the consignee and the station of destination in English or Vernacular, in addition to the private marks required by Rule 18 of the General Classification of Goods, before it is despatched by rail.

The new conditions came into force on the 1st April 1925 with regard to bazar packed piece-goods and on the 1st June 1925 in respect of imported piece-goods.

PASSENGERS TRAVELLING ON RAILWAYS WITHOUT TICKETS.

During the year under review the attention of the Committee was drawn to the number of passengers detected travelling without tickets on the various railways in India. From statistics supplied to them it appeared that during a period of six months nearly 9,00,000 passengers were so detected. The subject was considered by the Indian Railway Conference Association at their session in October 1925, when it was decided, in view of the increase in the number of passengers travelling without tickets and of the loss of

revenue to the railways and to Government caused thereby to recommend for the consideration of the Railway Board the advisability of revising the Indian Railways Act in order to provide better security for railways in recovering fares and penalties for travelling without tickets, and with this object in view to make travelling without tickets a cognisable offence.

The Committee in November 1925 enquired of the Railway Board as to whether the Government of India proposed to take any action in connection with the recommendation of the Railway Conference Association, and were informed that the question was under the consideration of the Government of India.

FIRE IN RAILWAY GOODS YARD.

(*See Report*; 1920, *Vol. I, page* 126.)

In connection with a fire that took place in February 1925 at the Mysore City Goods Yard the Mysore Chamber of Commerce asked the Committee to furnish them with information relating to the possibility of suing a railway company for the damage done to goods by fire on railway premises. The Committee replied that this question had not been referred to them before, and that they possessed no first hand information on the subject. They added that the liability of a railway company in case of fire on its premises was the subject of good deal of case law and depended entirely on the circumstances of each case. The remedy for those who suffered loss appeared to lie in recourse to the Civil Courts and the Committee were doubtful if a body such as a Chamber of Commerce could properly intervene in what was, after all, a business arrangement between individuals.

ELECTRIFICATION OF G. I. P. RAILWAY.

The following extract from the Report of the Railway Board on Indian Railways for 1924-25 is printed here as being of interest to members and for purposes of record :—

"On the 3rd of February 1925 the Governor of Bombay declared open the first electric railway in India and this marked the beginning of a new era in rail transport as far as India is concerned. The section opened is known as the Harbour Branch Extension of the Great Indian Peninsula Railway from Victoria Terminus to Kurla and consists of 8·45 miles of double track.

The electrification of the Harbour Branch Extension forms only part of the various schemes at present in progress for the electrification of the suburban and main line services in Bombay which on the Great Indian Peninsula Railway include the electrification of the main and suburban lines to Kalyan and on the Bombay, Baroda and Central India Railway electrification of the lines between Churchgate and Borivli.

The scheme for the electrification of the suburban services has been under consideration for a considerable period. Prior to the war the Bombay Railway administrations found it necessary to consider how the rapid expansion of suburban traffic could best be met. Messrs. Merz and McLellan, Consulting Engineers, were asked to examine the question and in 1913 submitted a report the consideration of which had to be postponed on account of the War. In 1919 the same firm submitted revised reports, one dealing particularly with the electrification of the suburban lines of the Great Indian Peninsula Railway. This revised report showed that the electrification of the suburban lines was feasible and while increasing the capacity of these lines would at the same time reduce working expenses. In short the electrification to the suburban lines of Bombay will provide the rapid transit essential to the success of the various development schemes designed for the relief of overcrowding in the city.

The Secretary of State for India's sanction was obtained in 1920 for the commencement of work but the scheme was delayed for want of funds and in 1922 a modified scheme, providing for electric services between Victoria Terminus and Thana and on the Harbour Branch

to Kurla and Mahim was adopted. Subsequently this scheme was further modified so as to include electrification between Thana and Kalyan and the Secretary of State's sanction was obtained in 1923. The work is in hand and it is expected that the scheme will be completed shortly.

The opening of these new electric services is of significance not only in its bearing on the transportation problem of Bombay but of all the railways in India. Cheapness of travel is a very important factor in the life of a people and a member of the public who desires to travel daily to Kurla and back will be able to buy a season ticket at rates which allow him to travel over 11 miles for one anna. This rate has probably no equal in cheapness in any other country in the world.

The services on the Harbour Branch and Mahim Chord are designed to provide for an entirely new passenger traffic which is expected to result from the development of the Sewri-Wadala, Dadar-Matunga and Sion-Matunga housing schemes of the Improvement Trust of Bombay for the relief of overcrowding in the city.

New rolling stock has been provided for these services. The coaches are 68′ long and 12′ wide equipped with centre buffer couplers and vacuum brakes, and 6½ rakes are being provided. Each rake consists of two sub-units of 4 bogie coaches each. The sub-unit comprises one motor coach, two single driving trailers, and one non-driving trailer. Each rake will accommodate 1,000 passengers or 33⅓ per cent. more than the steam hauled rakes, at present in use for the suburban services. This rolling stock is being built to the new standard of dimensions and though not the largest, these coaches are probably the widest in the world.

The estimated cost of electrification is :—

	Rs.
Harbour Branch	42,28,850
Mahim Chord	4,53,000

One interesting feature in the work is the steel viaduct carrying the Harbour Branch line over the Wadi Bunder Goods depot. It, with its high level station, contains 2,788 tons of steel, is 1,728 feet long and cost 20 lakhs to complete.

The working costs for the electric services (including power, train staff, maintenance of stock and equipment and train running expenses)

are estimated at 29·00 annas per train-mile as against 37·79 annas per train-mile for steam services. The physical conditions of the Harbour Branch are such that it is doubtful whether an adequate and efficient steam service could have been provided, the chief difficulties are the 1 in 30 grade and the extra track accommodation required for the steam services. Moreover apart from the saving in working expenses the advantages of the electric services are so obvious that they do not need repetition here.

Electric power is being supplied by the Associated Tata Hydro-Electric Supply Companies at sub-stations at Wadi Bunder and Kurla; the power is received at 22,000 volts and transformed down to 1,500 volts D. C. at the sub-stations. The cost of power is rupees fifty per annum per Kilowatt of maximum demand in addition to a rate of ·425 annas per Board of Trade unit of actual consumption.

The other electrification scheme to which a brief reference has already been made is the electrification of the Bombay Local Lines of the B. B. & C. I. Railway from Churchgate to Borivli. It is being found necessary to electrify this section on account of the large and continuous increase of passenger traffic over these lines. Satisfactory progress has been made during the year on this work and it is hoped to inaugurate an electrified service on this portion of the line in the near future.

Other schemes of electrification which are being considered are :—

(1) the electrification of main line of the G.I. P. Railway to Igatpuri on the northern line and to Poona on the South-East Line,

(2) the electrification of the suburban lines in Calcutta,

(3) the electrification of the suburban lines in Madras.

Due to the presence of a Ghat section on each of the main lines of the G. I. P. Railway the introduction of electrification will result in a general acceleration of passenger traffic, in a considerable saving of time in the working of goods trains, and, as the ruling gradient on the Ghat sections is 1 in 37, in a reduction of working expenses the present cost of working the traffic being very high. The acceleration of passenger trains between Bombay and Poona will undoubtedly help considerably in the expansion of this important town as there will be a saving in time of about 1½ hours for mail trains between Bombay and Poona."

POSTAL FEE ON FOREIGN LETTERS AND PARCELS CONTAINING DUTIABLE ARTICLES.

The Government of India have, with effect from 1st October 1925, levied a fee of four annas, recoverable from the addressee, on all foreign parcels and foreign letters imported by post into British India on which Customs duty was payable. Previously the fee was levied on foreign parcels only.

POSTAL RATES.

(*See Report*, 1924, *Vol. I*, *page* 247.)

During the month of February 1925, the Chamber was asked by the Press Association of India, Bombay, to support a representation to Government urging a reduction of postal rates. The Press Association maintained that the time was suitable to take such action on account of the agitation in England to return to the "Penny Post" and the prevailing depression in the printing trade of India.

In reply, the Committee drew the attention of the Press Association to the resolution that was carried *nem con* at the December, 1924, annual general meeting of the Associated Chambers of Commerce of India and Ceylon urging a reduction of both inland and foreign postal rates, and to the remarks made at the meeting by the Hon'ble Sir Atul Chatterjee in connection with the resolution from which it appeared that for financial reasons the Government of India were unable to hold out any hope of a reduction of postal rates in the near future. The Committee added that although they were in sympathy with the Press Association's desire for a reduction of postal rates they thought that no useful purpose would be achieved by taking further action in the matter at the moment.

EMBOSSED REGISTRATION ENVELOPES.

Towards the end of November 1925 the Director General of Posts and Telegraphs invited the Chamber to express its opinion in regard to the proposal to introduce enlarged sizes of embossed registration envelopes. The embossed registration envelopes formerly sold by the Post Office were of two sizes, *viz* : (1) $5\frac{3}{4}''\times 3\frac{1}{2}''$ and (2) $10''\times 4\frac{1}{2}''$ but there was no demand for the smaller size while the larger size was not large or wide enough for commercial purposes. It was proposed to abolish these sizes and introduce the following three sizes :—

A. $6''\times 3\frac{3}{4}''$ B. $8''\times 5''$ C. $11\frac{1}{2}''\times 6''$

A charge of half anna and one anna was made for stationery on the existing smaller and larger sizes respectively in use. It was proposed to retain these charges in the case of the new envelopes of the sizes A and B and levy a charge of one anna three pies in the case of size C.

The Committee agreed to the proposal but asked the Director-General for further information as to the cost of the stationery as it seemed that the high charges were responsible for the unpopularity of the envelopes.

LIST OF PUBLIC ABBREVIATED ADDRESSES.

The Director-General of Posts and Telegraphs early in December 1925 informed the Chamber that his Department had been put to a heavy loss over the publication of the list of public abbreviated addresses which is issued yearly with a half-yearly supplement. He pointed out that this list contained about 50,000 abbreviated addresses of firms and individuals but the number of copies sold was so small that there was a considerable loss every year on the publication. The question

of making over the publication to a private agency had been taken into consideration but none of the principal printing firms who were addressed in the matter, would agree to undertake the work. The Director-General added that as the book was not paying it was intended to stop its publication and enquired whether the Chamber had any objection.

The Committee were strongly opposed to the discontinuance of the publication of the lists as they were of great use to the commercial community. It was not possible to trace in the Telegraph accounts the amount received as fees for the registration of abbreviated addresses, but as there were about 50,000 addresses registered the Telegraph Department must realize an income of something over 3½ lakhs of rupees per annum from these fees, and the Committee were of opinion that a portion of this income should be allocated to the cost of printing and publishing the lists, if this was not already done.

In replying to the Director-General to the above effect the Committee pointed out that the high cost at which the lists were sold, *viz.*, Rs. 7 per copy might also, to some extent, be responsible for the number of copies purchased by the public, and added that it had also been suggested to them that there was no necessity for the lists to be re-printed annually.

THE INDIAN TELEGRAPH DEPARTMENT.

Members of the Chamber may have seen references in the Press during October and November 1925 in regard to dispute that took place in the Indian Telegraph Department between the employees and the Department and which appeared to have caused delays in the despatch of inland telegrams. The dispute was centred

around the adoption of the recommendations of the Post and Telegraphs Department Committee of 1924-25 (popularly known as the Ryan Committee) which drew up various plans for placing the Telegraph Department on a commercial basis. The Committee of the Chamber watched the dispute carefully in consultation with the head of the Department in Bombay. They also received a request for their support from the Indian Telegraph Association (which represents the employees) to which they replied that they could not see their way to intervene in a dispute between the members of the Association and the Government of India. At the time of writing this report the Committee understand that the situation has improved.

TELEGRAPH DELIVERY FORM.

The Director-General of Posts and Telegraphs in August 1925 submitted for the consideration of the Committee a specimen of a new telegram form that it was proposed to introduce. These forms were somewhat similar to letter cards and were so designed that the address written on top of the message would appear on the outside when the form was folded, thus avoiding not only the need for an envelope but also the necessity for writing the address a second time. The Committee expressed their approval of the forms, and in reply to an enquiry learnt that they would not usually be used for long telegrams involving the use of two or more sheets.

BOMBAY TELEPHONE COMPANY.

PROPOSED MESSAGE RATE SYSTEM OF CHARGES.

(*See Reports*, 1920, *Vol.* I, *page* 136 ; 1921, *Vol.* I, *page* 119; 1922, *Vol.* I, *page* 201 ; 1923, *Vol.* I, *page* 4.)

At the end of July 1925 the Bombay Telephone Company addressed the Chamber at some length on the subject of a

proposal to introduce in Bombay the message rate system of telephone charges. At present the flat rate system prevails in Bombay: businesses pay Rs. 300 and residences Rs. 210 per line per annum irrespective of the number of calls made. Under the message rate system, the number of calls made from each telephone is recorded and the subscription consists of a fixed rental *plus* a charge proportionate to the number of calls effected. The rates proposed by the Telephone Company for business or residential lines were :—

Installation fee (payable in respect of new installations only.)	Rs. 30
Fixed rental	Rs. 12 a month.
Call charges	12 calls a rupee.

(For less than 90 calls in any one month, 10 calls a rupee with a refund of Rs. 2 from the fixed rental.)

A discount of five per cent. on call charges paid promptly.

The Company supported this proposal mainly on the two grounds : (*a*) that the present system was inequitable and that the message rate system or some modification of it provided the only fair method of charging for telephone services ; and (*b*) that the message rate system, by reducing the charge to small users, would attract a number of those unable, or unwilling, to pay the present rates, and thereby relieve the present financial difficulties of the Company.

The Committee were asked by the Telephone Company to give their views on the whole question and in reply after studying the matter with some care they stated that they appreciated the necessity for increasing the revenue of the Company

and consequently the desirability of attracting new subscribers and that they agreed in principle with the two means whereby it was suggested that this might be achieved namely by the introduction of the message rate system and by the payment of subscriptions monthly. The Committee added that it was not out of place to remark that the monthly payment of subscriptions was independent of the message rate system, since subscriptions could be collected monthly under the existing flat rate system of charges; and that this concession might attract a number of small firms and individuals.

Although the Committee expressed their agreement in principle with the message rate system—on the grounds that it would distribute the costs of the Exchange more fairly amongst the subscribers, that the charges might be so adjusted as to bring in more subscribers and thus increase the utility of the Exchange, and that it had proved successful elsewhere, they could not approve, in the light of the information at their disposal, of the proposed scale of charges; primarily because those charges did not appear in the least likely to attract the small business man or private individual who was deterred by the flat rates. The existing charge for a single business line was Rs. 300 a year; under the proposed message rates, 156 calls a month, or, say, six a day (reckoning twenty-six working days to the month), would cost an equal amount. From the Company's letter it appeared that the suggested innovation was primarily designed to capture the small business man whose calling rate was ten calls a day; but it was clear that this class would not be attracted by the proposed rates. A similar calculation showed that no advantage would be gained by a private residence unless the calling rate were less than 3·2 calls a day during a thirty day month.

The Committee therefore suggested either that the proposed scale of rates should be revised or that a small number of free calls should be allowed as in the measured rate system. In order that they might be in a better position to examine the incidence of the rates they asked the Company for further information with figures showing the number of new subscribers and the increase in revenue it was hoped to obtain, from business lines and residential lines separately, and on what data these estimates were based. They also said that they would be interested to know what charges were proposed in connection with (*a*) direct private lines and (*b*) internal extensions. The Telephone Company however in reply stated that there was insufficient information at their disposal to justify them in expecting that any lower scale of charges would bring in the necessary revenue and that the only alternative to the adoption of the message rate system of charges seemed to be the application of the maximum flat rate charges permitted under the Company's license, *viz.* Rs. 350 per annum.

The Company added that although the position had been examined by them in all its bearings they felt that there was no data in existence which would allow of the preparation of a satisfactory estimate of the results of the message rate system in Bombay. The Company had therefore based their conclusions not on any detailed estimate of what might be expected to occur but on the correctness of the principles proposed and the results of their application in Calcutta and elsewhere. It was, however, hoped that they would shortly be in a position to furnish further information. It was also stated that it was not proposed to make any alterations in the charges for private lines or internal extensions.

In acknowledging receipt of the above letter the Committee stated that it was their well considered opinion that before the public were called upon to pay enhanced telephone charges amounting in the case of some firms to many hundreds of rupees per annum, they might reasonably expect to be placed in possession of data enabling them to gauge the effect of the new proposals on the financial prospects of the Company. The Committee accordingly expressed regret that the Board had not seen its way to supply the information the Committee had asked for. They noted however that the new system appeared to be working satisfactorily in Calcutta and that equally beneficial results were confidently expected in Bombay. The Committee added that in the meantime they might be prepared to agree to the introduction of the message rate system and the proposed rates provided that the Company would undertake to bring the whole question of rates up for revision one year after the introduction of the system and to reduce the rates if the data then available showed that a reduction was possible. The Committee said that they were also strongly of opinion that a further revision of rates should be undertaken as soon as a substantial portion of the 4,000 lines not in use at the moment had been taken up, when they hoped that it might be possible to make an equitable adjustment of the interests of all concerned.

But the Committee were unable to see how an arrangement such as that outlined above could be reached in view of clause 3 of the agreement concluded on the 30th of March 1922 between the Secretary of State for India in Council and the Bombay Telephone Company, Ltd.

The Committee pointed out that under this clause of the agreement not only do Government obtain their telephone installations at a rate of 25 % below the maximum charge

but they participate to the extent of one-third in any surplus profits after a dividend of 12½% has been paid. Furthermore under a clause of the Company's license the Director General of Telegraphs on account of the Government of India receives royalties amounting to 5% of all sums of money paid to the Company by any subscriber, lessee or other person. Having regard to the concessionary rates and royalties enjoyed by Government the Committee were entirely opposed to Government's receiving in addition a share in the Company's profits at the expense of subscribers, and they said that they would be glad to learn if the Company had any suggestion to put forward for overcoming this difficulty, whether by amendment of the agreement or otherwise.

In conclusion the Committee enquired on what date the Company expected to be able to start working the message rate system. In the event of sanction being obtained from the Government of India for the introduction of the proposed scale of charges the Committee presumed that some time must elapse before the meters could be obtained and installed, but they had no information as to how long that period was likely to be.

Later the Company submitted figures showing the estimated increase in revenue in the event of the number of subscribers increasing and stated that they would be quite prepared to consider the actual results at the end of the first and any subsequent years' experience under the message rate system with a view to a reduction of charges to subscribers if the data available should show that this was practicable.

The Company added that the date at which they could start working under the message rate system was to a large extent dependent upon the supply of the necessary equipment

to register calls, and as far as could be ascertained, it would take at least one year from the date of ordering the necessary equipment before the Company could apply the message rate system of charges.

The Company further stated that while in their application to the Government of India for sanction to the introduction of the new system of charges, they had not suggested that the Government should waive their rights to participate in profits after the payment of a dividend of 12½ per cent., they regarded this contingency as so improbable as not to be one which required serious consideration. Moreover the license did not fix the charge to be made by the Company but merely fixed a maximum and the Board would propose that any amendment in the rates chargeable under the license should be on a similar basis, so that the Company would have the power to reduce the rate below the maximum if the results indicated this to be the proper course to pursue.

After giving details of the results of the introduction of the system in Calcutta the Company stated that the case for the introduction of the message rate system of charges from every point of view except the natural reluctance of the large user to pay more seemed to the Board of the Company to be overwhelming.

At the request of the Committee the Company also furnished them with details relating to the capitalization of the new Bombay Telephone Company.

The Government of Bombay also at this time forwarded to the Committee for their views a copy of the letter addressed by the Telephone Company to the Government of India applying for leave to introduce the new system of charges.

In replying to the Bombay Telephone Company the Committee stated that while appreciating the necessity for the Company to increase its revenue, they were not satisfied that the proposed scale of charges was necessary, leaving aside the question as to whether it would prove of utility.

To make this point clear the Committee in referring to the figures supplied by the Company in regard to the probable increase in revenue under the new system, stated that it would appear that the ordinary shareholders of the Company at the moment earned only 9 per cent. on their capital after paying debenture interest and before setting anything aside for depreciation or reserve, whereas if the Company obtained the full number of subscribers it would make Rs. 6,90,000, more for an increased capital expenditure of Rs. 14,72,000, *i.e.*, a total income of about 14½ lakhs on a capital of Rs. 90 lakhs or say 16%.

However after studying the figures in regard to the capitalization of the new Bombay Telephone Company the Committee felt that these figures did not indicate the real result so far as the Company's shareholders were concerned, for the Company's assets apparently included a sum of Rs. 27 lakhs representing the difference between the book value of the assets of the old Company taken over by the new Company and the revaluation of these assets on replacement basis.

The corresponding liability on the other side of the Balance Sheet appeared to be the result of issuing 2½ shares of the new Company for each one share in the old Company. That is to say, the shareholders never subscribed the whole of the capital shown but were credited with a great part of it as a result of the revaluation of assets on the formation of the new Company. That being so, the real capital of the present Company so far as the amount actually subscribed by the shareholders was

concerned would appear to be only Rs. 48 lakhs (*i.e.*, Rs.75—Rs. 27 lakhs) and similarly the real capital under the proposed scheme would eventually be only Rs. 63 lakhs (*i.e.*, Rs. 90—Rs. 27 lakhs). The real profit at the moment would therefore appear to be 14 per cent. and what the Company eventually expected to get, 22 per cent.

Under these circumstances the Committee were unable to see that the Company had made out a case for the full increase in charges recommended by them. The Committee were of opinion that the proposals would entail ultimately an annual payment by subscribers of at least Rs. 4 lakhs too much, solely to provide a full return on admittedly inflated capital and they felt very strongly that the proposed charges should be reduced to meet this objection.

The Committee added that with these reservations they were recommending to Government that the Company's application for permission to introduce the message rate system should be acceded to.

The Committee further requested the Company to make it clear to Government, if they had not already done so, that any amendments in the rates chargeable were made under the license, *i.e.*, the maximum charge only would be fixed and the Company would have power to reduce the rate below the maximum when required.

The Committee also asked for an assurance that the Karachi and Ahmedabad branches of the Company were self-supporting, as they were not prepared to agree that Bombay should be penalised for the benefit of those cities.

In acknowledging the letter from the Government of Bombay the Committee forwarded copies of all the correspondence that had taken place between the Company

and the Chamber on the subject and stated that this correspondence clearly indicated the views of the Committee in the matter. The Committee added that, briefly, they were prepared to recommend subject to certain reservations the adoption of the message rate system of charges but they were unable to agree to the equity, necessity or utility of the charges the Company proposed to make under the new system

COMMERCIAL AVIATION.

(*See Report*, 1923, *Vol.* I, *p.* 150.)

Towards the end of December 1924 Air Marshall Sir Sefton Brancker, Director of Civil Aviation in England, flew from England to India by aeroplane with a view to examining the air route to India for the purpose of establishing a London-India airship service. In an interview that Sir Sefton Brancker had with a representative of one of the local newspapers in Bombay he pointed out that the British Government had definitely set their hands to the steady development of airships, and as a first measure had approved and sanctioned the necessary expenditure for a comprehensive experimental programme which would include an extensive series of research investigations and one or more flights of either the R. 33 or the R. 36 from England to Egypt and back. The next step would be the construction of two huge airships which would have each a capacity of some five million cubic feet and would be, unless anticipated by the six million cubic feet airship projected by the Americans, the biggest in the world.

Simultaneously with the construction of airships, steps would be taken to establish an intermediate base, with mooring masts, at Ismailia in Egypt, and a temporary base with similar facilities at some convenient place in India. In this connection the Director of Civil Aviation stressed the fact that the

place selected for the initial flights would not necessarily be the one that was finally adopted as the Indian terminus of the air mail service between England and India. Sir Sefton was not unnaturally averse to expressing an opinion regarding the final selection of the base in India, but the interviewer gained the impression that Karachi was favoured in aeronautical circles by reason of the fine flying conditions which existed during the whole of the year as compared with the limitations imposed by Bombay's three months of monsoon. This however, was an opinion which might conceivably be modified in view of commercial, and possibly political, considerations.

The question of initial cost was no inconsiderable matter in a project such as this, and in reply to a question Sir Sefton Brancker emphasized that the British Government would bear the whole cost of the construction of the first two airships, together with the bases in Egypt and in India, and maintain them for a period of three years. Later on, if the airship service proved a success, the public would be invited to contribute towards the capitalisation of a company, and the Director of Civil Aviation had no doubt that Indians would be only too anxious to lend their money and their services in what would, he felt sure, prove to be a most remunerative project.

It was stated that work had already commenced upon the building of the airships, and if Sir Sefton's anticipations were realised it was probable that trial flights would take place in 1926 or 1927. A point that was worthy of mention was that although it was originally estimated that the journey between England and India could be completed in 5½ days, it was anticipated that in favourable weather the schedule might be as much as twenty-four hours less. The airships, said

Sir Sefton, would provide an exceptionally smooth passage at all seasons of the year, and he thought he was not prophesying rashly in saying that within a very few years travel by airship would be in every way comparable with the very best first class accommodation on steamships and at no greater cost.

Replying to a question regarding Imperial Airways, Limited, Sir Sefton Brancker said that this company, which was an amalgamation of several well-known concerns, was being subsidised by the British Government to the extent of a million pounds sterling, spread over a period of ten years. Initially this company would interest itself in the linking of India with the Middle East and with Europe, and it was establishing a chain of aeroplane services which would undoubtedly prove valuable as a means of bringing a variety of nations into closer and friendlier contact.

It was not found possible for Sir Sefton Brancker to meet the Committee of the Chamber during his visit to Bombay but Group Captain Fellowes, D.S.O., Director of Airship Development, and Flight Lieut. Nixon, Airship Works, Cardington, met the President in his office on the 16th January 1925 and explained the experimental nature of the proposed airship journey to India in 1927. They intimated that they were submitting a report on the result of their enquiries, with recommendations in regard to the location of the mooring masts, bases, etc. to the Government of India. In the meantime they desired to bring their scheme to the notice of the commercial community in the hope that as soon as they had successfully demonstrated the commercial possibilities of the proposed service private enterprise would be prepared to organize a permanent service on a commercial basis. They added that the idea was that in the latter event the experi-

mental service, equipment, machines, etc. would be made over to the new company at a valuation and that in any case the British Government's responsibility ceased with the completion of the final trials, probably about the end of 1927, when the success or failure of the scheme would have been definitely realized.

Sir Sefton Brancker met the Committee of the Karachi Chamber on the 24th February 1925 and in the course of his remarks stated that it had been definitely decided to make Karachi the first experimental base and that suitable sites for airship mooring masts had been selected at Calcutta, Bombay, Rangoon and Madras. Ismailia had been selected as the "half way house", possible protracted international negotiations being thereby avoided.

The R. 33 and R. 36 were being re-conditioned, and these would be sent out as soon as possible on test with a view to gaining data as to the handling of airships under tropical conditions. He hoped that the two big airships, with a capacity of 5,000,000 cubic feet and capable of carrying 100 passengers, would be flying by the end of 1926.

There was, however, much research and experimental work still to be done, particularly in regard to the heavy oil engines with which the airships were for the first time being fitted. It was the Government's intention to prove the practicability of the England-India airship service and then to attempt to persuade big commercial interests to take it off their hands for operating purposes.

Government was spending 1¼ million sterling on the service, and hoped to be able to show that it was a paying proposition at ordinary passage rates. A Government subsidy might

be forthcoming to assist whatever commercial interests decided to take over the service, and these interests would probably find it necessary to place an order for a further six airships.

Karachi had been selected as the base in view of its favourable climatic conditions and because it was the obvious stepping stone to Calcutta. It remained to be seen whether it would prove the best base commercially. After establishing Karachi Government would not go on building. It was expected that Bombay would undertake the erection of a mast before the experiment was finished.

In regard to the heavier-than-air service Sir Sefton Brancker stated that the existing Cairo-Bagdad route was operated by the Royal Air Force primarily for training purposes, not for the carriage of mails. In the latter respect, therefore, the service naturally had not given satisfaction to the public. Government now intended to commercialise that route with Kantara as the starting point, and eventually to extend it to Karachi. In the early stages flights would be made in the day-time only, but it was anticipated that later on night flying arrangements would be made.

By this means Karachi would be brought within 8 days of London for passengers and mails. Government had declared that it would not subsidise this route but would probably sanction a surcharge on letters, and might consider any concrete proposals that those who undertook to operate the service card to submit.

The development of the scheme depended a good deal upon India who would later have to provide funds. It was not expected that the Home Government would make further allotments after the amount already decided upon had been expended. The service would probably be run at a loss for

some years, but it would have the advantage of connecting Egypt, Iraq, and India by fast communication.

On the 15th September 1925 in the Legislative Assembly in reply to a question on the subject the Government of India stated that "there are two proposals relating to the establishment of air communications between England and India. The first is for an airship service via Ismailia to Karachi. The Standing Finance Committee of the Legislative Assembly have agreed to the land required for the base at Karachi, which is estimated to cost about Rs. 90,000 being acquired by the Government of India and placed rent free at the disposal of the Home Government. They have also approved of a grant-in-aid of Rs. 4,00,000 being made by the Government of India to the scheme on the understanding that import duties at the ordinary rates will be paid on all materials imported into India for works. The second proposal is for the inauguration of a weekly heavier-than-air service between Egypt and Karachi. This service, which is the initial link in a future service to England, will replace that at present carried out fortnightly by the R. A. F. between Egypt and Iraq, and, as at present contemplated, will operate weekly in each direction between Kantara and Karachi. A survey party is very shortly being sent out by the Air Ministry to inspect and report on the route. The Home Government entered into an agreement with Imperial Airways, Limited, for the operation of the route."

The Committee of the Chamber have at this stage taken no further action in the matter. It will be up to Bombay to press its claims when the time comes for commercial interests to take the airship service out of Government's hands. There is no doubt that commercial and political considerations will then conflict heavily with climatic considerations.

INDIAN MERCHANT SHIPPING ACT.

PROPOSED PROHIBITION OF THE CARRIAGE OF COTTON ON PILGRIM SHIPS.

Sub-rule I of Rule 50 of the rules under the Indian Merchant Shipping Act prohibits the carriage as cargo on pilgrim ships of petroleum, as defined in the Petroleum Act, explosives, as defined in the Explosives Act, any inflammable oils, spirits jute or coal (except such coal as may be required for the voyage and the return voyage to India) or any commodity likely by reason of its quantity, quality or mode of stowage to be prejudicial to the safety of the pilgrims. A draft notification was issued by the Government of India in July 1925 which proposed to add cotton to the list of prohibited articles, *i.e.*, to prohibit the carriage of cotton on pilgrim ships and the Commissioner of Police enquired whether the proposed prohibition would give rise to any difficulties if it was made absolute.

The Committee examined this matter in consultation with a member of the Chamber engaged in the pilgrim trade, and they learnt that the amount of cotton carried in pilgrim steamers was almost negligible, averaging over the last two years about six bales a steamer. The prohibition of the carriage of cotton in the ships engaged in the transport of pilgrims did not therefore appear to be prejudicial to the trade of those vessels. At the same time the Committee pointed out to the Commissioner of Police, that cotton was carried freely in large passenger steamers all over the world and they could not accept any rule laid down by the Government of India which would label cotton in fully pressed bales as dangerous cargo, whether carried in pilgrim ships or in any other vessels.

The Government of India however brought the amendment of the rule into force on the 14th January 1926 in its original form.

REPORT OF THE DECK PASSENGERS COMMITTEE.

(*See Reports*, 1921, *Vol.* I, *page* 144; 1922, *Vol.* I, *pages* 114 & 115.)

The Government of India in June and July 1925 issued three draft notifications :—

(1) Amending the rules relating to the provision of apparatus for extinguishing, and precautions against, fire and of the appliances for making signals of distress in native passenger ships;

(2) Indicating the provisional decisions arrived at by the Government of India on the recommendations of the Deck Passengers Committee in regard to sanitation on native passenger ships ; and

(3) Containing the Government of India's provisional decisions regarding the question of space allowance to deck passengers.

The Committee referred these three notifications to a Sub-Committee consisting of Messrs. D. J. MacGillivray and L.W.H. Young and Captains V.L. Wiles and H. Elliott whose report was adopted by the Committee.

Before commenting on each notification in detail the Committee stated generally that as regards existing tonnage, in some cases it would be impossible to carry out the proposed new regulations and in other cases very difficult, while in most cases the alterations would entail considerable expense and since the existing deck passengers steamers were built in good

faith to meet the prevailing requirements (and in many instances went beyond those requirements in providing extra facilities giving added convenience and comfort) the Committee submitted that the new regulations should be applied to new tonnage only or at least that considerable laxity should be allowed in their application to vessels already constructed.

The Committee pointed out that the extra space which it was proposed to allot to each passenger together with the additional heavy expenditure which would be entailed by the other new requirements, if they were enforced, would be sure to lead to increased fares. They expressed the opinion that the space and facilities already provided had been found to afford all reasonable comfort and convenience, and they doubted whether the passengers who used this class of accommodation would be prepared to pay more in order to obtain extra space not in any way necessary for their comfort.

The Committee then stated in detail their views on the draft amendments set forth in each of the three notifications above enumerated. Since the points dealt with are somewhat technical and lengthy they are not reproduced here but will be found in full in *Volume* II.

LIFE SAVING APPLIANCES ON NATIVE PASSENGER SHIPS.

(*See Reports*, 1913, *pp.* 81, 581; 1914, *pp.* 70, 551; 1922, *Vol.* I, *page* 119; 1924, *Vol.* I, *page* 264.)

The Government of India in October 1924 issued a Resolution in which it was stated that the Committee on Life Saving Appliances which reported in 1914 considered that the existing rules regulating the carriage of such appliances on Native Passenger Ships were out-of-date, and recommended

the adoption of a scale more in accordance with modern requirements. Local Chambers of Commerce which were consulted at the time were generally prepared to acquiesce in the Committee's recommendations but owing to war conditions and to the general disorganisation of shipping which was brought about by those conditions the Government of India decided to defer the question of revising the scales. They had now decided to publish their provisional conclusions in certain draft rules which were appended to a Notification attached to the Resolution.

It was added that these draft rules followed for the most part, the recommendations of the above Committee. The scales in the case of foreign-going ships of the first class, and also in respect of ships in the other classes launched after the 1st January 1927, had, however, been increased. The scales prescribed for foreign-going ships of the first class were based on the scales which had been prescribed for foreign-going passenger steamers under the Merchant Shipping (Life Saving Appliances) Rules, 1924. Such ships calling at ports in other British Possessions where the United Kingdom rules were in force could be compelled by the authorities there to comply with the requirements of those Rules. It was clearly desirable that rules in these particulars should be as uniform as possible.

Government called for suggestions and criticisms in respect of the rules.

The Committee in the first place referred the draft rules to a Sub-Committee consisting of Mr. D. J. MacGillivray and Capt. J. MacLean of Messrs. Mackinnon Mackenzie & Co., and Mr. T. E. Cunningham and Capt. F. Barnett of Messrs. Turner Morrison & Co., Ltd., whose report was adopted by the Committee and forwarded to Government.

In their letter to Government the Committee stated that while they keenly appreciated the necessity for supporting all reasonable precautions for the safeguarding of life at sea they submitted that the proposals made by the Government of India went beyond the reasonable requirements of the traffic to which they applied. This traffic was mainly conducted within a short distance of land and what the users of the shipping in question required was a low fare combined with reasonable security in addition to reasonable comfort.

In perusing the draft rules, the chief feature appeared to the Committee to consist in an extravagant increase in the number of life boats and buoyant apparatus required to be carried and in framing their views they endeavoured in the first place to estimate to what extent this increase was justified and if, so, whether the class of Indian passenger which usually travelled as deck passengers could bear the increased fare which would naturally accrue owing to the large increase of costs in the running of native passenger vessels.

After discussing the various categories, under which perils of the sea, involving risk of life, fell the Committee submitted that, as regards risks, Indian coastal waters from Aden to Singapore stood in a class by themselves, and legislation for vessels navigating these waters should not automatically follow the lines of legislation devised for vessels that traded in more northern or southern zones where the risks at sea were much greater. In support of this contention the Committee stated that, to the best of their recollection, no instance had occurred whereby a single life had been lost around the Indian coast owing to insufficient life saving appliances on board ship.

With reference to the large number of boats required the Committee submitted that the housing of sufficient boats to comply with the requirements of the foreign and home trade voyages would be impossible in some cases from a structural, and in other cases, from a stability, point of view.

The Committee added that Indian deck passengers were in a class by themselves and it was of the greatest importance that they should be able to travel cheaply and in order to allow of this, fares were kept as low as possible. They pointed out that the present was the most inopportune time that could be selected for saddling shipping firms with the enormous and extravagant costs plus higher running costs which would be imposed upon them should these rules ever become operative, not to speak of the losses involved through a certain percentage of vessels becoming practically obsolete as passenger carriers.

With reference to the manning of life boats as laid down in these rules the Committee considered that it would be impossible in the majority of ships to carry a sufficient number of men to man the boats as per scale laid down. Any extra crew meant structural alterations and additions for housing them, the cost of which plus the wages of the extra crew would tend to make deck passenger fares soar still higher.

In regard to the classification of ships and with reference to foreign-going ships of the 1st class, the Committee submitted that the words "and for the purposes of these rules no vessel shall be deemed foreign-going until such time as the vessel is about to leave her last port of call in British India, Burma, Ceylon, the Federated Malay States and Straits Settlements," should be added to Rule 3 (1); and with reference to foreign-going ships of the 2nd class in which under Rule 3 (2) are included steamships voyaging to or from ports in India or

Burma from or to ports on the Red Sea or Persian Gulf only, the Committee submitted that in lieu of the words "Persian Gulf only" the words "Persian Gulf direct on a voyage exceeding seventy-two hours" should be substituted in order to include a voyage from Bombay to Busrah, distant 1,580 miles and roughly six days at sea from the port of departure. The Committee then submitted certain suggestions in regard to the percentage of life boat and buoyant apparatus accommodation that should be provided on each of the classes of ships trading in Indian waters and added that they agreed to the rules governing the types of life boats, equipment thereof and buoyant apparatus, provided the following suggestions were accepted :—

(1) Buoyant apparatus recognised and passed by the Board of Trade at Home should be accepted by the Indian Government.

(2) That any buoyant apparatus certified to support less than 25 persons need not carry any equipment except a rope painter attached.

(3) That the life boats at present on board which were up to existing requirements and approved of by the Indian Government and passed by their Marine Surveyors be accepted for the period of the vessel's life so long as the boats were kept in a good and seaworthy condition.

Regarding the scale for boats crews in all ships to which these Rules as drafted applied, the Committee stated that as the housing of life boats to accommodate such a large percentage of persons in foreign and home trade vessels as laid down in the draft rules was quite impracticable, so also were the numbers of officers and men required as per scale.

The Committee added that should their suggestions be accepted with reference to the life boat percentages required for foreign-going and home trade ships, then they agreed that the manning scale as drafted was acceptable, provided that every man, British or foreign, from any district on the continent of India and signed on by the Master in the vessel's articles should be eligible for a life-boat-man's certificate. Owing to the peculiar conditions under which Indian seamen were recruited, coupled with the fact that a superficial knowledge of the English language was essential in order to obtain a life-boat-man's certificate the Committee submitted that five years be given from the date of promulgation of the new rules before the provisions relating to certified life-boat-men were put into force.

The above is only a summary of the Committee's comments on the various proposals of the Government of India. Their letter will be found in full in *Volume* II.

CARRIAGE OF GOODS BY SEA BILL.

(*See Reports*, 1920, *Vol. I, page* 168 ; 1921, *Vol. I, page* 105 ; 1922, *Vol. I, page* 235 ; 1923, *Vol. I, page* 161 ; 1924, *Vol. I, page* 251.)

In the Chamber's Report for 1924 it was stated that the Government of India intended introducing legislation in India similar to the English Carriage of Goods by Sea Act, 1924. Subsequently the Government of Bombay submitted to the Chamber for opinion a copy of a Bill that was introduced in the Legislative Assembly in February 1925.

The statement of objects and reasons attached to the Bill stated that a bill of lading was originally a receipt for the goods placed on a ship and also a document for transferring the title

of the goods to the consignee. With the development of trade, it became recognised as a negotiable instrument in which shippers, the carriers and the consignees or purchasers of the goods as well as bankers and underwriters became increasingly interested. Concurrently with this it became the custom to show on the bill of lading the terms of the contract on which the goods were delivered to and received by the ship, and from time to time new clauses were added usually in the direction of contracting the carrier out of liability for some kind of loss or damage to the goods. There thus arose great diversity between the conditions on which goods were carried by sea and considerable uncertainty about the liabilities which still attached to the carrier.

It was further stated that there had been a demand for many years among the different commercial interests which handled bills of lading for uniformity among all maritime countries in the definition of the liabilities and risks attaching to the carrier of goods by sea. Some countries, *e.g.*, Canada, Australia and the United States of America, enacted legislation prohibiting carriers of goods by sea from contracting themselves out of certain kinds of liability. The matter was discussed at several International Conferences between shipowners, shippers and bankers in an attempt to secure the universal adoption of an agreed set of rules.

A code of rules was drawn up in 1921 by the International Law Association at the Hague. These were subjected to criticism by the various interests affected till finally agreement was reached at the International Conferences on Maritime Law held in Brussels in October, 1922, and again in October 1923. A code of rules defining the responsibilities and liabilities to which a carrier of goods by sea should be subject and also the rights and immunities he was entitled to enjoy

was drawn up, and it was unanimously recommended that every country should give legal sanction to these rules. The United Kingdom has done so by the Carriage of Goods by Sea Act (14 and 15 Geo. 1924) and it was proposed to do the same in India by the Bill under reference.

It was added that this Bill followed closely the English Act. The agreed code of rules were reproduced in the Schedule. Clause 5 of the Bill exempted from these rules goods carried in the coasting trade under documents other than bills of lading, whilst clause 6 saved the carrier from claims for shortage of weight in certain cases of bulk shipments, where, by the custom of the trade, the weight entered in the bill of lading was a weight ascertained or accepted by a third party other than the carrier or shipper and this fact was so stated in the bill of lading.

In a memorandum of points for opinion attached to the Bill it was stated that the object of the Bill dealing with the Carriage of Goods by sea was to give the force of law to a set of rules relating to bills of lading which were recommended unanimously by the International Conference on Maritime Law held at Brussels in October 1923. The Rules were the outcome of active discussion which had been proceeding during the last few years between representatives of shipowners, shippers, bankers and underwriters of most of the maritime countries on a matter which had been the subject of controversy for more than 20 years. They were agreed to by all the parties concerned.

The representatives of the different nations present at the Maritime Conference at Brussels in 1923 unanimously recommended that these Rules should be embodied in the legislation of all countries. The United Kingdom, as already stated,

had already adopted them. The Rules were thus an agreed compromise, and there was no question of amending or of altering them. This point was brought out clearly in the Report of the Joint Committee of the Houses of Parliament appointed to examine the Bill embodying these Rules. The opinion of that Committee was as follows :—

> "On the whole, while giving full weight to objections about the form and drafting of the Rules, the Committee do not think they outweigh the advantages to be gained by giving statutory force to an agreement concluded by those chiefly affected by the legislation."

The question, therefore, was whether the Rules should be adopted by India or not. There was no question of re-drafting the Rules.

The other point upon which opinion was specially requested was in regard to the scope of section 5 of the Bill. If these Rules became law, all bills of lading would become subject to them, and unless goods had some particular or peculiar quality they must be covered by a bill of lading (*vide* Article 6 of the Rules). Such peculiar goods could be carried under a non-negotiable agreement which did not purport to be a bill of lading. Section 5 extended this exemption to any kinds of goods which were carried between ports in British India or between India and Ceylon, that is, roughly speaking, in the coasting trade. The point on which opinion was specially requested was whether there was practical need for altering the scope of this section as it was drafted, as for instance to cover goods carried between Burma and the Malay Peninsula. This depended largely on a matter of fact whether goods were at the moment carried to any large extent between such ports on receipts or other documents which did not purport to be bills of lading and were not negotiable.

The Committee in replying to the Government of Bombay recommended that the Bill should be adopted as it stood and in regard to Clause 5 recommended that this clause should be retained, but they did not advocate its extension as suggested by the Government of India.

The Bill was passed by the Central Legislature during the September 1925 sessions. As passed, the Bill differed in one respect from the Bill as originally introduced, this difference was recommended by the Joint Committee to whom the Bill was referred and the change is explained in the following extract from their report:—

"We have made one change in the Bill, the substitution of a new clause 5.

Original clause 5, following the lines of the English Act, exempted the whole of the coasting trade from the requirement that in all cases a bill of lading should be issued subject to the condition prescribed in the Rules; that is to say, such trade was excluded from the operation of the Rules.

It is clear from the opinions received that, contrary to the English practice, bills of lading are almost invariably issued by steamship companies engaged in the Indian coasting trade, and that it is the desire of the mercantile community that the provisions of the Bill relating to bills of lading should apply to such trade.

It is not, however, the practice for sailing vessels engaged in the coasting trade or proceeding from Indian ports to issue bills of lading and these have been exempted accordingly.

The provision in clause (*b*) is intended to cover the case of goods carried by the South Indian Railway ferry boat from Dhanushkod to Talaimanar. Bills of lading are not issued for the short sea journey and cargo is carried subject to the provisions of the Railway Act." (*Volume* **II.**)

"RECEIVED FOR SHIPMENT" BILLS LADING OF.

(*See Reports*, 1922, *Vol. I, page* 236; 1923, *Vol. I, page* 175.)

At the beginning of the year the Committee received an enquiry regarding a "Received for Shipment" Bill of Lading.

An order was placed in Europe for a quantity of goods and the contract stipulated shipment on or before the 30th March. The Bill of Lading was dated the 29th March but was not received until June. On enquiry as to the cause of this delay it was found that the vessel on which the goods were shipped only arrived at the port of departure during May and actually sailed on the 11th May. A complaint was lodged and the continental agents of the vessel replied that it was a common practice for shipping companies to issue a Bill of Lading when the goods were received on the quay side or on lighters although the steamer was not in port, and they drew attention to a clause of the Bill of Lading which read " It being understood that goods received on the ships, wharfs or on lighters are to be considered as shipped; ship's liability being the same as if on board." The Agents, in short, stated that the presence of the vessel was not a necessary condition for dating the Bill of Lading. The consignors, on the other hand, maintained that according to the usual custom if the goods were awaiting the steamer an ordinary certificate was issued showing the date on which the goods were tendered for shipment, but that the date of the Bill of Lading was the date on which the goods were taken on board the steamer or on lighters actually in attendance on the steamer.

The Committee took the opportunity of this reference to enquire whether the use of such Bills of Lading was on the increase among United Kingdom and Continental shipping companies.

As a result of their enquiry the Committee understood that although such Bills of lading were never used in the export trade of India they were sometimes employed, but not increasingly, in the import trade, mainly by Dutch and German lines.

In replying to this effect to the firm who originally addressed them in the matter, the Committee added that the legal position was not very clear but the English Carriage of Goods by Sea Act which came into force on the 1st January 1925, embodied the latest legislation on the subject. This contained no direct reference to "Received for Shipment" Bills of Lading, but paragraph 7 of Article III recognised the possible existence of a previous "document of title" which would ordinarily be such a Bill, and permitted of its conversion by noting into a "Shipped" Bill of Lading. While, therefore, the Committee were unanimous in deprecating the practice of issuing "Received for Shipment" Bills of Lading they feared that under the existing circumstances importers had no remedy other than taking precautions to safeguard themselves in future contracts.

RETURN OF WRECKS AND CASUALTIES IN INDIAN WATERS.

During June 1925 the Government of Bombay brought to the notice of the Committee of the Chamber that the information contained in the Annual Return of Wrecks and Casualties in Indian Waters was available in the Marine and Admiralty Notices to Mariners, that information of all wrecks was also given in the annual supplement to the Sailing Directions published by the Admiralty and that the necessity for the retention of this return was therefore doubtful. Government accordingly asked for the views of the Committee on the question of its discontinuance.

Government added that information regarding the total losses of British and British Indian vessels and native craft, and also of the total number of lives lost was separately recorded in Table No. 269 of the Statistical Abstract for British India (published by the Commercial Intelligence Department),

and that if the annual return of Wrecks and Casualties in Indian Waters were discontinued the statement in the statistical Abstract could probably be amplified to show the total losses of foreign vessels, together with the number of lives lost thereby, as also the number of casualties, such as collisions, etc., as distinct from total losses. Government enquired whether the Committee thought that this was necessary.

The Committee considered these questions in consultation with the Chamber's Shipping and Export Sub-Committee and as a result they informed Government that in their opinion the return of Wrecks and Casualties in Indian Waters was not required by commercial firms, nor was it of any particular use to steamship companies, and that they would advocate its discontinuance so long as the information contained therein could be obtained by those who required it from the Marine and Admiralty Notices to Mariners and the annual supplement to the Sailing Directions.

The Committee added that if it were decided to discontinue this return they would be in favour of the proposals outlined above for amplifying Table No. 269 of the Statistical Abstract for British India.

The Government of India however announced subsequently that they had decided to continue the compilation and publication of the return. No reason was assigned for this decision.

LIGHTS IN THE PERSIAN GULF.

In July 1922 the British Government proposed to introduce and levy light dues in respect of lights in the Persian Gulf and after discussions between the Chamber of Shipping of the United Kingdom, the Liverpool Steamship Owners' Association, the Foreign Office, the India Office and the Board of Trade, it was decided in September 1924 :—

(1) That the Government of Iraq should collect the proposed light dues on behalf of His Majesty's Government and the Government of India ;

(2) that the Treasury would contribute £5,000 a year towards the cost of the service from Government funds, subject to a review at the end of 5 years, provided Government vessels did not pay dues;

(3) the Indian Government would constitute an Advisory Committee which should be consulted freely on matters pertaining to the Persian Gulf lighting service and the arrangements for lighting and buoying and in particular on the annual estimates of receipts and expenditure, on proposals for new works and for the alteration of lights, and on proposals for revising the rate of dues. The financial accounts for each year would be placed before the Committee. It would be consulted on any other question on which the Director of the Royal Indian Marine or the Government of India might require its opinion, and the Director of the Royal Indian Marine would forward a statement of the Committee's views to the Government of India when submitting any proposal for final sanction.

The subject is one very closely affecting the interests of this Chamber and is of special importance as the Government have under consideration the question of centralising the administration of all lights in the Indian zone from Perim to Burmah.

As the Committee understood that the lights in the Persian Gulf were chiefly of obsolete pattern and consequently very extravagant to run they asked the Chamber of Shipping of the United Kingdom to furnish them with information as to the names and situations of the lights and buoys in use which would be affected, the type, power and visibility of the lights, the description of the buoys, the original cost and

annual running and upkeep cost of each light and buoy and particulars in regard to the cost, etc.,of any steam tender employed in connection therewith.

The Chamber of Shipping very kindly submitted the following summary and in doing so stated that the Government of India estimated that £33,300 would cover the cost of the service in the financial year 1923-24, of which the expense locally amounted to £26,500, the balance being made up of expenditure on stores in the United Kingdom. It was added that before the war when the lights of the Persian Gulf were maintained by one of the leading British Shipping Companies engaged in the Indian trade, there was no complaint of inefficiency and the total cost did not exceed £4,000 to £5,000.

Lights and Buoys in the Persian Gulf.

Situation.	Year of purchase.	Net cost of light (exclusive of freight and erection, &c.)	Particulars.
Light Vessels.			
Shatt al Arab (FAO) ..	1913	£ 2,350	"Chance 55 m/m incandescent oil burner" (The L. V. itself was built in Bombay : estimate £8,600) (? 40,000 C.P.; visibility 11 miles.)
Kais Island ..	....	....	A. R. I. M. trawler is being temporarily employed as Light Vessel.
Lighthouses.			
Tanb Island ..	1912	£ 3,040	"Chance 55 m/m incandescent oil burner" (? 100,000 C. P.; visibility 20 miles.)

Situation.	Year of purchase.	Net cost of light (exclusive of freight and erection, &c.)	Particulars.
Little Quoin ..	1913	£ 7,000	"Chance 55 m/m incandescent oil burner" (? 200,000 C. P.; visibility 20 miles.)
Jask	1918	£ 500	An acetylene gas flashing lantern.
Muscat	1917	1,200	"On the AGA principle, 1,000 C. P.; a single flashing white light every 5 seconds."
Beacons:		Rs.	
Ras el Arz .. (Koweit)	1915	70	Afixed white light; visibility, 7 miles, (a masthead steaming light.)
Bushire	1912	* £ 127	"Two dioptric lanterns, one red, one white."
Henjam	1918	* £ 375	"A red fixed light; range of 12 miles."
Buoys.			
Bushire (2 gas) ..	1912	*£600 each (including freight)	Acetylene gas buoys.
Bahrein (2 gas) ..	1912		
Lighthouse tender.	....	....	The R. I. M. S. "Lawrence" is employed on this work at present, in addition to her duties as Political despatch vessel. It is estimated that three-fourths of her time will be devoted to lighting duties, and on this basis the estimated annual cost to the lighting service is Rs. 3½ lacs.

* Estimate.

Subsequently the Government of Bombay informed the Chamber that the Government of India were desirous of appointing a non-official Committee to advise them on the question of the levy of light dues on vessels entering and leaving the ports of Basra and Abadan. With a view to giving due representation to the shipping and commercial interests most concerned in the Persian Gulf it was proposed to constitute a Committee consisting of —

(1) Mr. D. J. MacGillivray, representing the British India Steam Navigation Company, and Messrs. F. C. Strick & Co., London.

(2) Mr. A. B. Morrison (of Messrs. Shaw Wallace & Company, Bombay), representing the Anglo-Persian Oil Company, Ltd.

(3) Mr. T. E. Cunningham (of Messrs. Turner Morrison & Company, Managing Agents, Bombay), representing the Bombay Persia Steam Navigation Company, Ltd.

(4) A representative of the Bombay Chamber of Commerce, and

(5) A representative of the Bombay Underwriters' Association.

The Government of Bombay asked the Chamber to nominate a representative of the Chamber to serve on the Committee in question. The Committee duly nominated Mr. A. K. Graham of Messrs. Grahams Trading Company, Ltd.

Early in November 1925 it was announced by the Commerce Department of the Government of India that they had been informed by the High Commissioner of Iraq that to meet the cost of lighting and buoying the Persian Gulf there would be imposed, with effect from the 1st November 1925, a light

fee of 3 annas per net registered ton on vessels entering and leaving the ports of Abadan and Basra. State vessels not carrying cargo or passengers on payment and local sailing craft would be exempted.

It is understood that the levy of this fee was approved of by the Advisory Committee referred to above.

EMPLOYMENT OF LASCAR SEAMEN IN NORTHERN LATITUDES DURING WINTER MONTHS.

(*See Reports*, 1896, *pages* 84, 315 ; 1902, *page* 66 ; 1924, *Vol. I*, *page* 273,)

During July 1924, the Shipping Master, Bombay, forwarded to the Chamber for an expression of opinion, a copy of a letter circulated by the Government of India regarding a proposed amendment of the agreement governing the employment of lascar seamen in northern latitudes during winter months. The Government of India pointed out that the first proviso in the first clause in the lascar agreement did not express what was obviously the intention of that agreement. The restrictions in the employment of lascars were designed to save them from serving in certain areas during certain periods of the year when the weather there is normally very inclement and much colder than that to which they are accustomed. In winter months they are not allowed to serve in the Baltic or on certain portions of the eastern coast of North America. But the wording of the lascar agreement provided that lascars should not serve "between the 1st of October in one year and the 31st of March in the succeeding year on a voyage to any part in the Baltic, etc." These words strictly interpreted, Government stated, would prevent the employment of a lascar on, say, the 10th March on a ship bound for a Baltic port, although

obviously such a ship would not reach the Baltic until the summer. It was highly improbable that any such extreme interpretation was in practice placed on the clause but it seemed desirable so to alter the agreement as to express more clearly its obvious intention.

The difficulty arose through the use of the word "voyage," and it seemed preferable to the Government of India to define by latitude and longitude the seas in which lascars were not to serve during certain months rather than to attempt to base the definition on voyages.

Government therefore suggested an amended form of clause (*b*) of the first proviso to the first clause of the lascar agreement which set forth the latitudes and longitudes between which lascar seamen might not serve during the period from the 1st October in any one year to the 31st March in the succeeding year.

After consulting the Shipping and Export Sub-Committee the Committee informed the Shipping Master that they did not desire to offer any objection to the proposed new clause (*b*). (*See* 1924 Annual Report, Vol. I, p. 273.)

These proposals, however, were not adopted, and during September 1925 the Chamber received, through the Shipping Master, a copy of a letter from the Board of Trade explaining certain further revised proposals. The Board of Trade first pointed out that the proposals which defined the prohibited areas by means of latitudes and longitudes might be difficult to enforce in practice, because while the areas so defined when plotted on a Mercator chart would be bounded by straight lines, the course of a ship, which would normally follow a great circle, would, when similarly plotted, take the form of a sine curve, and thus, although two ports and the

straight line joining them on a Mercator chart lay wholly outside the restricted regions, a vessel sailing on the usual course from one port to the other might pass many days and nights in the cold prohibited waters. Moreover, the Board of Trade stated, the ideal boundary of a prohibited area would be a line beyond which the air was liable to fall below a certain temperature, and it was obvious from an inspection of the relative charts that the isotherms did not correspond even approximately with the parallels of latitude. By a curious coincidence, however, the isotherms corresponded much more closely both in the Northern Altantic and in the North Pacific with certain of the great circle courses ordinarily followed by ocean-going steamers; and this fact made it easier to adopt the isotherms as a basis for the geographical restrictions regarding the employment of lascars at sea. The Board of Trade suggested that 45° Fahrenheit should in general be regarded as the minimum temperature suitable for the employment of lascars on deck, though 40° might be permitted on very short voyages. On these bases the Board of Trade proposed that clause (*b*) should be amended to read—

(*b*) During the said period the said crew shall not serve between the 1st October in one year and the 31st March in the succeeding year—

(1) Anywhere in the Baltic Sea; or

(2) In the North Atlantic or North Sea north of the great circle courses ordinarily followed by steamers proceeding between Great Britain and Newport News (following the routes laid down in the North Atlantic Steamship Tracks Agreement so far as it is applicable) and between Great Britain and Hamburg, except under special agreement voluntarily undertaken by members of the said crew employed solely between the decks in the engine and stewards' departments to serve on

voyages not further north than the great circle course ordinarily followed by steamers proceeding between Bergen and Boston, Mass ; or

(3) In the North Pacific or China Sea north of the great circle courses ordinarily followed by steamers proceeding from Shanghai to Yokohama, thence to Honolulu and thence to San Francisco, save under special agreement voluntarily undertaken by members of the said crew employed solely between decks in the engine and stewards' departments to serve on voyages not further north than the great circle course ordinarily followed by steamers proceeding from Shanghai to Yokohama and thence to Vancouver.

A note might be added, the Board of Trade said, explaining that in accordance with the North Atlantic Tracks Agreement, a vessel proceeding between England and the United States between the 1st September and the 31st January would cross the meridian of 50° W. in 43° N. on the westward voyage and in 42° N. on the eastward voyage; and that between 1st February and 31st March such vessel would cross the meridian of 47° W. in 41° 30′ N. on the westward voyage and in 41° 30′ N. on the eastward voyage.

After consulting the Shipping and Export Sub-Committee the Committee informed the Shipping Master that they had no objection to these proposals.

BOMBAY PORT TRUST.

HALF-YEARLY SETTLEMENT OF PORT TRUST DUTY-PAID AND BONDED WAREHOUSE CHARGES.

In November 1924, the Committee received several representations from members regarding the action of the Port Trust in requiring the payment of charges accrued on goods under storage in the duty-paid warehouses up to the 31st October 1924, before allowing deliveries of the goods in question.

As a result of the enquiries which they instituted the Committee understood that, in order to remedy the defects of the system of recovery of warehouse rents which the successful repudiation of liability for bonded warehouse charges by a constituent had brought to light, the Board had decided that half-yearly bills should be rendered to warehousers, the strict insistence upon the period of one month prescribed under Section 101 of the Sea Customs Act, 1878, not being practicable. As however, it was clearly desirable to adopt the same procedure for both bonded and duty-paid warehouses and the issue of monthly bills, in the latter case, owing to the number involved, was even more impracticable, the system of half-yearly settlement of both classes of charges was decided upon.

The immediate introduction of the new system without notice gave rise to a considerable amount of inconvenience and difficulty which was intensified by the delay which importing houses experienced in receiving the demand notices. Representations were immediately made to the Acting Docks Manager, as a result of which it was understood the inconvenience and temporary dislocation of trade were to some extent minimised. The Committee subsequently discussed with the Docks Manager certain modifications of procedure and they were informed later that in order to obviate the inconvenience without impugning their rights under warehouse By-law No. 12, the Trustees had decided that—

(*a*) the half-yearly submission of bills for goods stored in the Docks Bonded Warehouses should be continued;

(*b*) the half-yearly submission of bills for goods stored in the Duty-paid Warehouses would be discontinued and in future such bills would be submitted annually, say in July, in

respect of warehouse charges outstanding for a year or more, except in special circumstances or when the perishable nature or outward condition of the goods rendered early liquidation desirable, *e.g.*, in July, 1925, bills would be issued for charges accrued up to 30th June 1924, and so on;

(*c*) on written application stock lists of warehousers' goods would be verified on payment of the scheduled fees, and that in addition they should be furnished with a supplementary list superscribed prominently "without prejudice and for information only" showing particulars of other consignments lying in their names, but which had been omitted from their own lists;

(*d*) instead of the endorsement hitherto made by rubber stamp on all Warehousing Applications, Pucca Receipts, Bond Bills of Entry, etc., the following amended condition should be endorsed:—

"Liability for rental and storage charges on the consignment will continue to accrue on account and risk of the original warehouser, even though the interest and title to the goods has passed to a third party, until delivery or until a new contract for warehousing has been entered into with a transferee of the goods as provided in warehouse By-law No. 12."

The system would, accordingly, continue in force so far as bonded warehouse charges were concerned in view of the necessity for conforming to the requirements of the Sea Customs Act but the number of bills concerned in that case was understood to be small.

A draft of the proposals was communicated to the Committee of the Chamber who after a reference to the Import Sub-Committee and the members concerned expressed their agreement therewith.

BOMBAY PORT TRUST.

Removal of Goods from Transit Sheds to the Duty-paid Warehouses in the Bombay Docks.

(*See Report*, 1924, *Vol. I*, *page* 280.)

As will be seen from the Report for 1924 the Chamber was in correspondence during that year with the Port Trust in regard to the re-introduction in a modified form of the pre-war system of removing goods from the Docks transit sheds to the duty-paid warehouses by Port Trust Agency and it was only after protracted negotiations that the amendment of the by-laws was secured.

Subsequently it was brought to the notice of the Committee of the Chamber that although the charges levied in respect of the departmental removal of goods compared favourably with those for removal by private agencies firms had failed to take advantage of this concession to an extent that justified the Port Trust to retain the necessary staff and organization. The Committee accordingly informed all members of the Chamber in February 1925 that unless firms availed themselves of these facilities to a much greater extent in the near future the Port Trust would withdraw them altogether. The Port Trust at the same time agreed to give the system a further six months' trial and promised to consult the Chamber before the facilities were withdrawn.

The working of the system was kept under close observation by the Committee for three months and in addressing the Port Trust in July 1925 they stated that as a result of their investigations they were in a position to endorse the contention of the Port Trust that insufficient advantage was

being taken by firms of the facilities provided and as there did not seem to be much likelihood of an improvement in this respect, they considered it improbable that at the expiry of the six months agreed upon they would wish to recommend a continuance of the system. They accordingly advised the Port Trust that if the latter still wished to withdraw the facilities they might, as far as the Chamber was concerned, take action at any time convenient to themselves.

LIABILITY FOR IMPORT DUTY ON GOODS STOLEN FROM DOCK SHEDS.

(*See Reports*, 1923, *Vol. I, page* 182 ; 1924, *Vol. I, page* 197.)

In the Annual Report for 1924, details are given of a question that had been referred to the Committee regarding the liability of a steamship company for the import duty on a case of silk piece-goods which had been discharged in sound condition, a clean receipt having been given by the Port Trust, and from which the contents had been stolen at night while the case was lying in the landing shed.

The Committee in reply expressed the opinion that as regards the general principle involved the Port Trust's contention that they were absolved from responsibility was correct and that the shipping company was liable for the payment of the duty under the terms of the usual guarantee required by the Customs authorities.

During April 1925, the steamship company asked the Committee again to give their opinion on the question. In reply, the Committee stated that after carefully reconsidering the matter they were still of the opinion that the shipping company was liable for the payment of the customs duty. When a package had been landed in good external order and

a clean receipt passed by the Port Trust the liability for delivering the package in the same good order rested upon the Port Trust. If, however, the Port Trust was able, under the Indian Contracts Act, to divest itself of this liability, then it appeared that the consignee's sole redress lay in a claim against the insurance company, and since that claim should represent the invoice value of the goods together with freight and charges, the shipping company should presumably associate itself with the consignee in the claim to the extent of the duty.

The Committee added that they recognised that the position of the shipping company was an unsatisfactory one, (*a*) because its obligation to the Customs Authorities under the Sea Customs Act could not be disputed and (*b*) because the consignee was interested in recovering from the Insurance Company only his own losses. In the circumstances the Committee suggested that the shipping company's best course would be to consult their solicitors. This they did and their solicitors replied that the shipping company was liable for the payment of customs duty, and that under Sections 151 and 152 of the Indian Contracts Act the Port Trust were not liable for the loss unless negligence were proved. The solicitors pointed out that the shipping company's legal remedy lay in the institution of a suit to prove that the Port Trust had not taken the care of the goods enjoined in Section 151. In forwarding to the Chamber a copy of their solicitors' opinion, the shipping company said that apart from the legal point of view, such rigorous rules as those of the Bombay Port Trust, which they had not heard of in other civilised countries, should be modified or the Port Trust should be made responsible for all cargo discharged in the sheds in a sound condition.

The Committee read the correspondence carefully but there was nothing in it to cause them to modify the views expressed in their previous letters on the subject and they replied that they were not prepared to take any further action in the matter.

As regards the shipping company's remark that they had not heard of such rigorous rules in other civilised countries and that these rules should be modified or the Port Trust should be made responsible for all cargo discharged into their sheds in sound condition, the Committee replied that almost identical rules prevailed in Calcutta and London, and, so far as they knew, in most modern ports, and they added that they were not prepared to recommend the Port Trust to accept greater responsibility in this connection. The shipping company's solicitors had pointed out their legal remedy and unless they proceeded with this remedy, the Committee concluded, it seemed that there was nothing further to be done in the matter.

The steamship company however again addressed the Chamber in the matter in November 1925 when they forwarded a copy of a letter they had received from their London Office in which the latter stated that in the case of cargo that had been actually landed and a receipt obtained from the Port of London Authority, the Customs would presumably hold the Authority responsible for the Customs duty, if any, leviable on the goods. If, on the other hand a receipt for the goods had not been obtained there might be some difficulty but as a matter of fact they knew of one such case in which the consignee had halved the responsibility with the Authority.

In the circumstances the company asked the Committee to reconsider the matter with a view to taking action to

secure a modification of the Bombay Port Trust rules in this regard.

As the view expressed by the London Office of the shipping company in question appeared to be at variance with the practice followed by the Port of London Authority as quoted by the latter when the Chamber addressed them in 1923 the Committee addressed the Authority again and asked for further information on the above point and also for particulars as to the extent of the protection provided by the Authority against pilferage or burglary in order that they might compare it with the protection provided in Bombay. The Committee also addressed the various authorities in India and in England asking for information as to the practice followed in their respective ports in regard to these two points.

BREAKAGES IN CONSIGNMENTS OF WINDOW GLASS.

In September 1925 the Committee in consultation with the Import Sub-Committee of the Chamber considered a letter from a Bombay merchant, who asked for advice regarding excessive breakages which, he said, were occurring in his imports of sheet and plate glass from Belgium and which he stated mainly took place in transit. In reply the Committee pointed out that such breakages might largely be due to faulty packing. They were informed that several firms competed for this trade and that some of them packed very carelessly; the remedy for this trouble, they felt, would be to warn the suppliers, and if necessary to deal with another firm.

As regards the liability of the steamship agents, the Committee said that they understood that all Bills of Lading contained a clause repudiating liability for the breakage of

fragile goods such as glass; but the exact position in this regard could be determined by consulting the Bill of Lading. Similarly, from the insurance policy could be ascertained what damages were recoverable from the insurance company.

The Committee also understood that claims could not be made from either the Port Trust or the stevedores, unless negligence were proved; but if the Docks Manager or the stevedores were approached and shown some actual instances of excessive breakage the Committee thought that he or the stevedores would be willing to render any assistance in their power.

HANDLING OF IMPORTED GOODS IN BOMBAY DOCKS.

At the beginning of August 1925 a letter was received from the Birmingham Chamber of Commerce on the subject of the handling of imports in the Bombay docks and the frequent breakages which were reported. It was stated that in loading from the upper floors of dock warehouses into carts or other vehicles the packages were not lowered by cranes but were shot down wooden chutes at an angle of 30 degrees to the horizontal and that while this method was satisfactory for baled goods, grain in sacks, etc., it was distinctly unsatisfactory in respect of brittle or breakable articles such as cisterns and cast iron goods generally. The Birmingham Chamber asked this Chamber to make enquiries and such representations as might be necessary to secure an improvement in the method of handling imports in order that the number of breakages might be reduced. The Committee referred the matter to the Manager of the Bombay Port Trust Docks who replied that measurements had been taken of the angle of the chutes and that an angle of 30

degrees to the horizontal was approximately the average but that this was not considered to be greater than was necessary to give sufficient impetus to the miscellaneous classes of cargo passed down them. There was, however, a slight defect in the Alexandra Dock chutes, a hard angle between the chutes and the plinths upon which they rested at the bottom, and experiments were being conducted with the object of rounding off this angle. With the exception of heavy machinery, long iron and similar goods it was not feasible to exercise any special discrimination regarding the classes of goods to be placed on upper floors, if sheds were to be used to their best advantage, and the Docks Manager thought that this principle applied wherever multiple story sheds were in use.

The Docks Manager said that he wished to emphasize the point that in the Bombay Docks the Trust only sanctioned and permitted delivery on presentation of completed documents, etc., and the consignees themselves or their agents actually removed the goods from the transit sheds; every multiple shed was provided with external chutes and internal hydraulic lifts—in the Alexandra Dock each shed had four such lifts—and consignees were at liberty to choose which appliance they preferred to use, both being provided free of charge. The Docks Manager submitted therefore that the onus of properly choosing which appliance, *i.e.*, chutes or lifts, was used rested with the consignees who should be fully aware whether their goods were fragile or not; the transit shed staff were not necessarily aware of the nature of the goods in every package and it was not part of their work to exercise this choice. The Docks Manager therefore concluded by suggesting that exporters' complaints should be expressed to their importing customers rather than to the Port Trust.

The Committee thanked the Docks Manager for his action in this matter, and forwarded to the Birmingham Chamber of Commerce a copy of his letter. In amplification of his suggestion, with which the Committee agreed, that the position would be met to some extent if home firms were to ask their Bombay importers to exercise greater supervision in the handling of imports the Committee pointed out that the use of chutes was sometimes quicker and cheaper than that of hoists, or lifts, and therefore favoured by importers' muccadums.

SORTING OF CONSIGNMENTS OF METALS AT THE DOCKS.

(*See Report*, 1922, *Vol. I, page* 255.)

During April 1925 the Port Trust forwarded to the Chamber a copy of a letter they had addressed to the Bombay Iron Merchants' Association in which attention was called to the difficulties experienced in the Docks in sorting consignments of corrugated iron sheets. In this letter, the Port Trust drew attention to a shipment of 45,000 bundles which was made up of some two hundred consignments under separately manifested marks and countermarks, the countermarks being generally serial numbers about an inch high and the shipping marks being placed upon one side only of each bundle. The Port Trust stated that sorting under such conditions became manifestly a matter of very great difficulty and would inevitably reflect adversely upon the readiness with which consignees were able to effect deliveries. Any assistance in sorting that the Port Trust might receive would therefore be directly to the benefit of importers, while on the other hand should the task remain as nearly impracticable as it was it would not be unreasonable to limit the extent of sorting to principal marks as was done for bag cargo.

The Port Trust requested the Iron Merchants' Association to advise their members to instruct their suppliers—

(*a*) to ensure that the main marks are clear,

(*b*) to enlarge all counter-marks and numbers, and

(*c*) to mark both sides of bundles.

The Committee of the Chamber circulated a copy of the above letter among all members, and in doing so associated themselves with the request contained therein.

BOMBAY PORT TRUST.

LANDING OF GOODS BY NIGHT IN THE BOMBAY DOCKS.

(*See Reports*, 1922, *Vol. I, page* 257 ; 1923, *Vol. I, page* 181 ; 1924, *Vol. I, page* 276.)

It may be recalled that after representation on the part of the Chamber the Port Trust in April 1924 submitted for consideration the conditions under which they were prepared to accept responsibility for cargo landed by night. The Committee of that time accepted these conditions with the exception of one detail, (*See* Annual Report, 1924, Vol. I, p. 276.). During May 1924 the Port Trust stated that steps were being taken to legalise the proposal by means of an amendment to the Port Trust Act ; and a Bill seeking to make the necessary amendment was introduced during the July 1925 session of the Bombay Legislative Council.

One of the conditions under which the Port Trust were prepared to accept the responsibility for goods landed by night, was that the period of their responsibility for goods landed *either by night or by day* should be limited to seven clear days from the actual date of landing. A clause to this effect was therefore included in the Bill, which when introduced

in the Council appeared likely to be passed; but during the second reading an amendment was moved and adopted by 45 votes to 40, for increasing the period of the Port Trust's liability from seven to eleven days. The Hon'ble Member in charge thereupon withdrew the Bill and referred it back to the Port Trust.

The arguments adduced in support of the amendment appeared to relate to a particular case, namely that of a mofussil merchant who had no agent in Bombay or no authorised agent with a power of attorney and who was unable to obtain information regarding the arrival of his goods. The Port Trust were of opinion that it was most undesirable to extend the period of liability merely to meet such an exceptional case which could be obviated if the mofussil merchants in question appointed agents in Bombay in the same way as the majority of merchants. Moreover the period of seven days had been accepted by the Bombay Chamber of Commerce and the Indian Merchants' Chamber and compared favourably with the liability accepted at other ports; and it had been decided to allow an extension of one week over and above the proposed seven days, in order to meet special cases where the late arrival of documents prejudiced a merchant's claim provided that the importer clearly proved the late arrival of his documents. For these reasons the Port Trust declined to accept the amendment increasing the period of liability to eleven days.

During the October 1925 Session the members of the Legislative Council were therefore asked to re-consider the amendment and after the position had been explained, they decided to withdraw it, and the Bill was accordingly passed in its original form.

PORT TRUST DOCK CRANAGE CHARGES.

The Committee of the Chamber were informed during April 1925 that the Trustees of the Port of Bombay had decided to request Government to sanction an increase of 33⅓ per cent. in the charges for the use of dock cargo cranes.

In taking note of this decision the Committee placed on record with the Port Trust their regret that it had been found necessary to impose this additional charge on shipping and to increase still further the charges of the port of Bombay, which was rapidly becoming the dearest in India. The Committee pointed out that a surcharge of 50% was imposed as recently as 1922 and they stated that the Chamber viewed with grave concern the ever increasing charges which were taking place from time to time.

CAPITAL LOANS OF LOCAL AUTHORITIES.

Allocation of Premia, Discount and Expenses.

During October 1925, the Committee received from the Bombay Port Trust a copy of a joint representation made by the Calcutta Port Commissioners and the Trustees of the Port of Bombay to the Government of India on the subject of the allocation of discounts and expenses, including stamp duty, in connection with capital loans. It appeared from the representation that the Auditor-General and the Government of India had ruled that while there was no objection to charges for discount on capital loans being debited capital account, when a full sinking fund was provided for the face value of the loan, stamp duty and other incidental charges of issue, including underwriting, were normally to be met from the revenue of the year in which the loan was raised, though on occasions when particularly heavy

borrowing for capital works was being undertaken it would be justifiable to spread the payment over a number of years.

The Committee were informed that it had always been the custom at Calcutta and Bombay to charge such expenses to capital, *i.e.*, capital was credited with the net proceeds of the loan and the full par value was liquidated from the sinking fund on the expiry of the term of the loan, whereas the Government of India now contended that the expenses of raising loans should be charged to revenue, either in full during the year in which each loan is raised or spread over a short term of years as a charge against revenue, and asked for the balance of past transactions under this head to be readjusted against revenue. The Committee ascertained that the amounts in question at Calcutta and Bombay were approximately Rs. 35 lacs and Rs. 4 lacs respectively.

In addressing the Government of Bombay, Marine Department, in the matter the Committee stated that the issue was a simple one, and that they entirely agreed with the view put forward in the representation by the Port Trusts to the Government of India, *viz.*, that the existing practice was correct in principle, identical with that followed by similar bodies in the United Kingdom, consistent with the declared policy of the Government of India in another connection and supported by professional opinion of the highest standing. The Committee said that they were particularly impressed by the fact that if the Government of India's wishes in this matter were carried out they would entail undesirable and uneconomical methods of borrowing in order to avoid an excessive burden being thrown upon current revenue.

The Committee also informed the Government of Bombay that they felt very strongly that the capital expenditure of a Port Trust benefited only to a slight degree the trade

of the year in which it was incurred, and that it would be inequitable to saddle one generation with a burden that should rightly be borne proportionately by future generations which reaped the benefit of the expenditure. The Committee said that the mere possibility that one effect of the adoption of the procedure suggested by the Government of India might be the infliction of a serious additional burden on the revenues of the port, necessitating an increase in the charges on trade, was so much to be feared that they were constrained to ask the Government of Bombay to lodge a vigorous protest against the decision of the Government of India. The Committee also asked the Government of Bombay to arrange for the question to be discussed at the annual conference of Finance Members of the Central and Provincial Governments to be held in November 1925 and to support the views of the Bombay Port Trust in the interests of trade and equity.

At the annual general meeting of the Associated Chambers of Commerce of India and Ceylon held in Calcutta on the 14th and 15th December 1925, the following resolution, proposed by the Bengal Chamber and supported by the Bombay Chamber was unanimously adopted :—

"That in the opinion of this Association the underwriting charges, stamp duty and other expenses incidental to the issue of a loan raised for capital works by a local authority such as a Port Trust are rightly chargeable to capital."

PORT DUES AND DOCK CHARGES ON VESSELS BELONGING TO OR CHARTERED BY GOVERNMENT.

(*See Reports* 1920, *Vol. I, page* 171 ; 1922, *Vol. I, page* 244 ; 1923, *Vol. I, page* 186.)

In the Chamber's report for 1923 is recorded certain correspondence between the Government of India, the Associated

Chambers of Commerce, the Port Trust and this Chamber with reference to certain proposals regarding the levy of port dues on Government vessels and it was noted that a reply was awaited from the Government of India in connection with certain modifications suggested by the Bombay Port Trust. In June 1925 the Port Trust forwarded to the Chamber copies of a letter they had received from the Government of Bombay communicating the Government of India's final proposals and of their reply. It was noted that the Government's proposals in this instance slightly modified their previous suggestion, while the Trustees in replying to Government amplified the proviso they previously suggested to the definition of " wharfage charges, " so as to make it clear that when Port Trust labour or mechanical appliances were requisitioned in the landing or shipment of stores and baggage they should be paid for specifically. The Trustees further reiterated their previous contention that to compensate for the discontinuance of the payment of capitation charges Government should sanction the amendment of the Docks' scale of rates to enable a charge to be levied in substitution for occupation of transit sheds for trooping purposes and also that troops and entitled passengers should pay wharfage on their baggage.

The Committee have asked the Port Trust to furnish them with a copy of Government's reply when received.

MARINE SURVEY DEPARTMENT.

Revision of Fees.

(*See Reports*, 1920, *Vol. I, page* 170; 1921, *Vol. I, page* 160; 1922, *Vol. I, page* 237).

A reference to the Chamber's report for 1922 will show that in August of that year the Committee of the Chamber

after a good deal of correspondence with the Government of Bombay accepted the principle that the increases in the number of surveyors that were necessary must entail an increase in the fees payable by the shipping companies, and reiterated their previous agreement to an increase of 50 per-cent. in the ordinary survey fees for steam vessels and to an increase in the fees for the survey of cargo boats plying within the limits of the Port of Bombay. They also noted with satisfaction that a proposal to introduce overtime fees had been abandoned but suggested that the rates for Sunday and other holiday fees should be fixed at Rs. 60 a visit instead of Rs. 100 as proposed by Government.

No further information was received from Government until the end of February 1925 when a draft notification was received prescribing an increase in the fees in question. This draft showed that the Chamber's recommendations had been accepted, the ordinary fees being increased by 50 per cent. and the holiday fees being raised from Rs. 50 to Rs. 60 only.

A further notification was issued on the 12th November 1925 bringing the above scale of fees into force.

BOMBAY DAILY WEATHER REPORT

(*See Report*, 1923, *Vol. I, page* 255.)

As was noted in the report for 1923 considerable correspondence took place between the Chamber and the Indian Meteorological Department in regard to the question of the inclusion in the Bombay Daily Weather Report of half-weekly weather and crop reports which were supplied telegraphically by the Chamber's agents at various important agricultural stations serving Bombay and the discontinuance of the publication of the Daily Report from May to

October each year. One of the results of this correspondence was that the Chamber was charged Rs. 1,500 a year for the insertion of the twice weekly weather and crop reports in the Daily Report while Members no longer received free copies of the latter. In one of his letters to the Chamber the Director-General of Observatories stated that since these crop reports were published directly on behalf of the Chamber solely for the use of members he was instructed to ask the Chamber to bear the total cost. The Chamber pointed out that until 1889 the crop reports were collected and printed by the Chamber and issued to its members but in that year in order that the general public might obtain the benefit of the reports the Chamber agreed to there being inserted in the Daily Weather Report issued by Government, the Chamber still paying the cost and that the insertion of the twice weekly reports increased the sale of the Daily Report and thus assisted Government to recover the overhead expenses connected therewith.

In reply the Director-General stated that he had no intention of belittling the public spirit of the Chamber but that he had intended to convey the fact that the provision of such information as was contained in the twice weekly reports lay outside the province of his department. He further remarked that the printing, paper and delivery charges were covered by the monthly subscriptions and that it would be readily understood that these charges varied almost proportionately with the circulation and would still be recovered by subscriptions even if an appreciable decrease in circulation should occur.

On going into the matter again, however, it appeared to the Committee that the question of distribution of the cost of the twice weekly reports was somewhat overlooked in the cor-

respondence referred to above. For the main question considered therein was the discontinuance of the Daily Report for six months of the year and in addressing the Director-General of Observatories in May 1925 the Committee invited him to reconsider the former question.

In their opinion it was most inequitable that the Chamber should have to pay Rs. 1,500 for the inclusion in the report of matter furnished free by the Chamber's agents and organisations which obviously increased the selling value of the report while the members of the Chamber got no concession in price over ordinary subscribers. The Committee felt very strongly therefore that at least the Chamber should no longer be asked to contribute this Rs. 1,500.

The Committee added that as the general public obtained some benefit from the crop reports through the copies issued to the press it would seem that some part of this Rs. 1,500 should be met from public revenues, *i.e.*, by Government, and as the subscribers to the Daily Report obtained special benefits the remainder of the Rs. 1,500 should be borne by them. The Committee suggested that perhaps the simplest and fairest way to collect the money required would be to increase the subscription to the Daily Report. This would mean that members of the Chamber would still pay as much as other members of the public for the report in spite of the Chamber's free contribution of valuable matter.

In January 1926 the Director of Agriculture informed the Chamber that the Government of Bombay had agreed to bear, subject to the approval of the Legislative Council, a portion of the cost of publication of the crop reports up to Rs. 1,000 per annum and enquired whether the Chamber would provide the balance of Rs. 500 per annum. The Committee in reply stated that they agreed for the present

to Government's suggestion *i.e.*, to subscribe on behalf of the Chamber Rs. 500 per annum towards the balance of the cost of the publication of the crop reports.

THE INDIAN METEOROLOGICAL DEPARTMENT.

During recent years valuable developments have taken place in the annual forecast of the South-West Monsoon by the Indian Meteorological Department. Many advances have been made in the observation of the upper air and it is interesting to note that weather conditions in India can now be connected with various prior meteorological occurrences in Africa, South America and other distant places. The Committee of the Chamber during the year under review collected information regarding the work of the Indian Meteorological Department and the funds at its disposal and after a careful study of the matter, having regard to the importance of weather forecasts to agriculture and commerce, they moved the following resolution, which was adopted unanimously, at the annual general meeting of the Associated Chambers of Commerce of India and Ceylon held at Calcutta on the 14th and 15th December 1925 :—

"That in view of the importance to the commercial community of accurate weather forecasts and in particular of accurate forecasts of the monsoon, this Association recommends to the Government of India that the Meteorological Department be more adequately provided with funds."

A copy of the Resolution was subsequently forwarded by the Associated Chambers to the Government of India who in reply stated that they had under consideration various schemes for improving the efficiency of the Meteorological Department.

THE BURSTING OF THE MONSOON.

The Meteorologist, Bombay, informed the Chamber that the 1925 monsoon was established in Malabar on the 27th May and at Bombay on the 28th idem.

WEATHER WORKING DAYS.

The following days during the monsoon months of 1925 were declared by the Committee of the Chamber to be half or non-weather working days for steamers in the docks :—

Tuesday, 2nd June	..Non-Weather Working Day.
Friday, 5th June	..Half „ „ „
Friday, 12th June	.. „ „ „ „
Friday, 10th July	.. „ „ „ „
Friday, 7th August	.. „ „ „ „

The Port Officer, Bombay, also declared the following days to be half or non-weather working days in the stream.

Thursday, 28th May	..Half Weather Working Day.
Thursday, 25th June	..Non „ „ „
Friday 26th June	.. „ „ „ „
Saturday, 27th June	..Half „ „ „

PROPOSED TERMINAL TAX IN BOMBAY

(*See Reports*, 1903, *pp.* 155, 683, 889; 1921, *Vol. I*, *p.* 176; 1923, *Vol. I*, *p.* 194; 1924, *Vol. I*,*page* 297).

As was noted in the Chamber's Report for 1924 the report of the Committee of the Corporation on the proposals for substituting a non-refundable terminal tax for the existing town duty was placed on the December 1924 agenda of the Municipal Corporation for discussion. In view, however, of certain further representations that had been received from various commercial Associations the report was referred back

to the Committee by the Municipal Corporation for further consideration. In their second report the Committee recommended the modification of the schedule in the following respect:—

(1) That the terminal tax for imports by sea or by road of gunnies including hessian cloth (gunny pieces, bags, cloth and hessians) be levied at the rate of annas 12 per bale; that the tax for imports by sea or by road of gunny bags (old) be levied at the rate of 3 annas per package, and that the tax for imports by rail of the same be levied at the rate of one anna and six pies per Bengal maund instead of Re. 1, annas 4 and annas 2, respectively as originally proposed.

(2) That bangles be separated from the group of "Glass window sheet, plate, beads and tubes" and a tax of annas 8 per package be levied thereon for imports by sea or by road and annas 6 per Bengal maund for imports by Rail instead of Re. 1 and annas 12, respectively, as originally proposed.

(3) That the Terminal Tax for imports by sea or by road of machinery and mill work (machinery and parts of machinery, steam, electric, &c.) and the machinery and parts of machinery worked by manual or animal power (when weight is known) be levied at the rate of annas 4 per ton or 40 c. ft. ton; that the package rate for the same when weight is not known be levied at the rate of annas 2 per package, and that the tax for imports by rail of the same be levied at the rate of 2 pies per Bengal maund instead of annas 12, annas 6 and pies 6, respectively as originally proposed.

The Committee also recommended that the schedule as revised should be submitted to Government with a request that they would be pleased to undertake the necessary legislation in the matter at an early date.

The report came up for discussion in the Municipal Corporation at their meeting held on the 23rd June 1925 and was adopted with certain amendments.

Previous to this however the Committee of the Chamber had been in correspondence with the Bombay Port Trust in regard to the incidence of the proposed tax and the adverse effect it would have on the trade of the port with particular reference to the inevitable diminution of the ability of the trade in question to bear any future increases in wharfage charges which might be necessitated by future port developments. The Port Trust pointed out that the Port relied on wharfage charges on all goods passing through the Port for its main source of revenue, and if the principle of Terminal Taxes was admitted, the Municipality would be given a prior lien on the taxable capacity of all goods passing through the Port. It was contended that this prior lien, for the moment, amounting to Rs. 40 to Rs. 50 lakhs would be equivalent to a very serious increase in wharfage charges, that, to the extent of the tax, the ability of the Port to build new docks or improve the facilities of the port, would be lessened and therefore, that it was not right that the Municipality should be permitted to have recourse to this source of taxation.

The Port Trust further pointed out that the Chamber had constantly warned the Port Trust that the rapidly increasing costs of administration of the Port were tending to divert trade to other ports and they contended that the institution of terminal taxes could only make the position still worse. The Port Trust accordingly requested the Chamber to join them in resisting the imposition of the proposed terminal tax.

Without entering into the details of a controversy which dates back to the middle of last century, it may be said that until 1922 the Chamber had vigorously opposed, on principle the imposition of a non-refundable duty as amounting in practice to a transit duty on trade. It is true that in 1903 the Chamber drafted a scheme for the levy of a small non-

refundable town duty on all arrivals of commodities which were at that time subject to town duties, but later in the year the Committee felt it necessary to abandon the scheme, recognising that non-refundable town duties were wrong in principle. The hope was then expressed, moreover, that in the course of time, it would be found possible to abolish all town duties, whether refundable or not. This attitude was reaffirmed in 1912 and again in 1914. During the whole of this period the views of the Chamber were in accord with those of Government who had ruled that octroi was not to be converted into transit duty. The position changed however, in 1915 when the Municipality of Karachi was permitted by Government to raise terminal taxes and again in 1920 when the Government of Bombay itself introduced and caused to be passed legislation authorising the levy of a non-refundable town duty of Re. 1 per bale on all cotton brought into Bombay, whether for local consumption or export, which is essentially a terminal tax. In the light of so obvious a change of front on Government's part it appeared to the Committee of the Chamber in 1922, when the Municipality put forward their proposals for the substitution of the existing town duties by a Terminal Tax, that it would be difficult for Government to resist the Municipal Corporation's proposals, and that it would be useless therefore for the Chamber to attempt to do so. It should be explained, moreover, that it was pointed out quite clearly by the Municipality that they required a larger income in order to cope with essential improvements such as the increasing of the water-supply, etc., that they were almost up to the limit of their general tax and that practically no alternative sources of taxation remained other than an increase in the limit of general tax, if the Chamber would not agree to all trade passing through the port, contributing towards the upkeep of

the City. There was the further danger also that the Municipality might approach the Government of Bombay with a view to obtaining an amendment in the Municipal Act, enabling them to increase the rates or extend the list of Town duties, the present Town duties being the maximum authorised under the Act.

Before coming to a decision a reference was made to all members of the Chamber on the 25th February 1921 requesting their views on a proposal to substitute a non-refundable duty equivalent to a light terminal tax in place of the present town duty. From the replies received it appeared that the majority of members preferred the substitution of the non-refundable tax system, as being administratively simpler, less troublesome and less open to chicanery. The Committee were thus led to accept the position and devoted their energy to constructive criticism of the detailed proposals, with a view to ensure that the incidence of the tax should be light and the burden of taxation distributed as evenly and uniformly as possible upon all sections of the tax-paying community. This decision was reached in full knowledge of the previous history of the case not because the Committee had altered their views regarding the principle of a terminal tax but because (1) it was regarded as a lesser evil than the existing town duty, (2) in view of the changed attitude of Government it was felt there was little prospect of successfully opposing the Municipal proposals, and (3) it was recognised that the Municipality must have money with which to complete certain urgent and essential improvements, in particular the scheme for increasing the water-supply.

The Committee felt however that the considerations put forward by the Port Trust were not without weight. They felt too that when the Chamber's decision was reached in

1923, to agree to the principle of the tax, the question of principle involved, might have been obscured to some degree by the feeling that it would in any case be impossible to expect Government to resist the proposals put forward by the Municipality. Moreover since 1923, trade generally had tended to become finer cut, margins were smaller and the cost of administration of the port was making itself felt and was, in some instances, tending to drive border-line trade to other ports.

At the same time, the Committee clearly realised that they could not associate themselves with the Port Trust without completely reversing the decision reached in January 1923 after consultation with members and that no such change of front could be made at this stage without the gravest consideration and unless the general body of members was convinced that the principle of terminal taxes was too dangerous to be proceeded with and should be opposed in spite of all other considerations.

The Committee therefore invited the views of all members on the subject and expressed the hope that in view of the important question of principle involved, all members would make a special effort to put their views on record.

The specific questions to which the Committee invited answers were :—

1. should the Chamber abide by its decision of 1923 or was the principle of terminal taxes so bad or dangerous that it should not be agreed to under any circumstances ?

2. Should a special general meeting be called in order to permit of discussion of the subject ?

An overwhelming majority of the members who replied were in favour of the Chamber opposing the introduction of a terminal tax in Bombay.

The Committee accordingly addressed the Municipal Commissioner again on the 28th May 1925 and pointed out that when in December 1922 the Chamber was approached by the Municipality on the question the main considerations which weighed with the Committee were two in number, *viz.*, (1) the vexatious character of the existing refundable town duties which lent themselves to chicanery and evasion and (2) the statement made by the Municipality that additional revenue must be raised. Although they disliked the principle the Committee were inclined to regard the proposed tax, provided its incidence was light and well distributed, as a lesser evil than the unpleasant conditions surrounding the existing refundable town duties. Moreover as regards the need of the Municpality for more money, it was clear that the Municipal statement was accepted by the Committee without full realisation of the principle involved, whereas at a time when retrenchment was the order of the day and the City did not enjoy the same prosperity as in 1922 and when expenditure must follow income and not income follow expenditure, if the prosperity of the Port and the City was to be assured, such a claim would not be so lightly accepted.

Clearly, in those prosperous and abnormal days, too little thought was given to the fact that Bombay's true welfare depended, to an overwhelming degree, on her big through trade, and that in normal times her prosperity would be seriously threatened to the great advantage of other ports by a transit tax operating in Bombay and that in consequence the principle of such a tax should be resisted.

It was pointed out that these facts did receive consideration but the views adverse to a transit tax held by the Chamber were qualified by the fact that in 1915, Government, after

consistently resisting the principle contained in transit taxes, for clearly defined reasons, had permitted terminal taxes in Karachi, and by the fact that in 1920 the Government of Bombay itself had introduced a non-refundable town duty on all cotton passing through the city. If, therefore, as it then appeared, the principle contained in terminal taxes had been approved by Government, the Committee felt that little purpose would be served by opposing the principle and they accordingly accepted the proposal for a light non-refundable terminal tax and agreed to co-operate with the Municipality in framing a schedule of taxes.

The Committee added that subsequently, during the months of March and April 1925, urgent representations had been received from the Port Trust and they briefly indicated the agreements brought forward by that body which have been summarised above.

They stated that they could not fail to be impressed by the force of these considerations and they had therefore been led to re-examine the whole question in the light of recent developments. In the result they were satisfied that the economic situation had been sensibly modified during the last two years, and that, not to the advantage of Bombay, which appeared to be losing trade to other ports. These tendencies were as likely to increase as to diminish in future years. The rapid expansion of Karachi and the appearance of another major port in the shape of Vizagapatam were factors of prime importance and the competition of these ports and of Madras would tend to become increasingly severe if the charges in Bombay rose. It was obvious that a loss of trade, whatever the cause might be, would, besides causing actual loss to the City and its merchants, produce an automatic rise in Port charges, for the standing charges

of the Port and the interest on Port loans could not be decreased *pro rata* with loss of trade. Therefore it would clearly be dangerous to throw any additional burden such as a terminal tax on to the trade of the Port, as such a burden would prove a severe handicap to merchants in the face of circumstances that were already difficult. The Committee further stated that they had used and were still using every means in their power to bring about a reduction through the Port Trust in charges on trade passing through the port and they could not contemplate with equanimity the imposition of a tax which would stultify their efforts in that direction. The Committee added that they quite unquestionably felt that it was the Port and not the City which was entitled to look to merchandise in transit to supplement its revenue. The question in their opinion should be viewed as a whole. The prosperity of the port and that of the city could not be divorced, their interests were indissolubly connected and the loss or decay of the one must infallibly react to the detriment of the other. But as had been already stated, the prosperity of the Port depended to an overwhelming degree on a big through trade and the Committee held therefore that the Municipality would be merely consulting its own interests if it paused before prosecuting further a scheme likely to prejudice the trade of the Port. As far as they were concerned they regarded a non-refundable terminal tax as both wrong in principle and highly prejudicial to the continued welfare of this City and they would resist the imposition of such a tax to the utmost of their power.

It might be objected that hitherto the Chamber had relied on the support of Government in their opposition to a non-refundable tax, but that the position had changed, since in 1915 the Municipality of Karachi was permitted to raise ter-

minal taxes and again in 1920 the Government of Bombay itself introduced and caused to be passed legislation authorising the levy of a non-refundable town duty of Re. 1 per bale on all cotton brought into Bombay, whether for local consumption or export. After due consideration, the Committee were not however prepared to be influenced by this argument.

The prime consideration in their view was that the principle of the tax was wrong and that Government itself had in the past clearly defined the objections to it, not least amongst which were :—

(*a*) that it was of little use that Government should reduce or abolish Customs Duties in the interests of trade, if Municipalities were to be permitted to levy duties on goods passing through their limits.

(*b*) that the admission of the principle at Bombay would lead to a great increase of such duties in up-country towns, which was wholly undesirable and would be directly harmful to the trade of the country.

The Committee felt therefore that the authorization of the terminal tax system in Karachi which was a cheap port governed by special circumstances, however justifiable it might have appeared to Government, was a mistake and that the admission of the principle of the transit tax contained in the non-refundable cotton town duty, which was obviously an emergency measure, was a still greater mistake and one which should be rectified at the first opportunity. The interests of members of the Chamber, as traders were inevitably concerned with the trade of the Presidency as a whole and with India generally, their prosperity was wrapped up, not only with the citizens of Bombay but also with the inhabitants of the mofussil whose produce they bought and to

whom they sold imported goods. They must therefore resist any proposal calculated to prejudice the trade with which they were so vitally concerned. The Committee stated that they had reached their decision only after mature deliberation and if they now felt compelled to withdraw their support to the Municipal proposals, it was in no spirit of factious opposition to the desire of the Municipality to fortify its revenue if that revenue in the face of retrenchment, could still be shown to be really in need of fortification.

The Committee added that the real task before the Municipality was in their view, to seek for further means of retrenchment rather than for further sources of taxation, for it was their considered opinion that the trade of this port as compared with the trade of other ports could not bear further taxation without suffering diminution and that the financial position of the traders of this city was such that they could not bear a heavier burden of taxation.

Copies of the Chamber's letter to the Municipal Commissioner were forwarded for information to the Bombay Port Trust, the local Government, the Government of India and to all members of the Chamber.

Later when Sir Basil Blackett met the members of the Committee in July they took the opportunity of reiterating their objections to terminal taxes.

At the Annual General Meeting of the Associated Chambers of Commerce of India and Ceylon held on the 14th and 15th December 1925, the following resolution proposed by the Bombay Chamber was unanimously adopted :—

"That this Association recommends that no further facilities should be given to municipalities, and in particular to those municipalities connected with ports through which a considerable through trade passes, to levy non-refundable terminal taxes."

MUNICIPAL WATER CHARGES IN BOMBAY.

The Committee in December 1924 received from the Bombay Millowners' Association a copy of a representation which the latter body had addressed to the Bombay Municipal Corporation on the subject of the Budget Estimates of the Municipality for 1925-26 in respect of the revenue from water, framed and approved by the Standing Committee, under which it was proposed to maintain the water tax on rateable value at its existing level of $3\frac{3}{4}$ per cent. and at the same time to increase the rates for water supplied by meter measurement in the case of the railways, the Port Trust and industrial concerns generally, including the cotton and other mills, from annas 12 to Re. 1 per 1,000 gallons. The Association asked for the Chamber's support to their representation, in the course of which they examined the incidence of the water tax on the principal industries of the city and urged the need for a reduction in the rate charged to industries which were already under the present rates, paying more than $2\frac{1}{2}$ times their fair share of Municipal taxation on that account. The Committee were subsequently informed that the Port Trust and the B. B. & C. I. and G.I.P. Railways had also protested against the enhancement of the rates in question.

In advising the Municipal Corporation that they desired to associate the Chamber with the Millowners' Association's representation, the Committee stated that while they fully realized and appreciated the Standing Committee's desire to maintain the tax on rateable value at its existing level until the improvement in the water-supply had not only been assured but actually experienced, they could not see in that fact any justification for transferring the burden of additional taxation on to the industries of the city, includ-

ing the railways to whom the provision of an increased supply was of infinitely less importance. They furthermore pointed out that if, as was contemplated by the Municipal Commissioner, a marked improvement in the supply were effected from July 1925, the consumers taxed on rateable value would presumably receive, on and after that date, the benefit of an increased supply at rates which would actually be lower than the present charges, when measured in terms of the available supply. A copy of the correspondence was also forwarded to the Chamber's representative on the Corporation for his information.

The Corporation, however, at its meeting on the 22nd January 1925, rejected an amendment moved by Mr. H. P. Mody, the representative of the Millowners' Association, on the lines of the representation, and after several other amendments had been similarly treated the Standing Committee's estimate was adopted. The specific motion proposed by Mr. Mody, which was supported by the Chamber's representative but lost by a considerable majority on a division was to reduce the Budget Estimate in respect of revenue from water from Rs. 71,46,500, as proposed by the Standing Committee, to Rs. 69,00,000 by assessing (*a*) cotton and other mills and (*b*) bleaching mills at the rate of annas 12 per 1,000 gallons instead of Re. 1 as proposed by the Standing Committee.

TRANSFER OF POWERS AND DUTIES OF THE CITY OF BOMBAY IMPROVEMENT TRUST TO THE BOMBAY MUNICIPALITY.

A Bill was introduced in the July 1925 session of the Bombay Legislative Council to transfer the powers and duties of the Trustees for the Improvement of the City of Bombay

to, and to vest the property and rights vested in the said Trustees, in the Municipal Corporation of the City of Bombay.

In the statement of objects and reasons attached to the Bill it was mentioned that the City of Bombay Improvement Act, 1898 (Bom. IV of 1898), enacted with a view to make provision for the improvement and future expansion of the City of Bombay by means enumerated in the preamble to that Act, was avowedly of a temporary nature and the Act itself contained a provision for the dissolution of the Board of Trustees created by the Act and for the transference of the Trust property to the Corporation. While, however, it was considered that the time had come for the dissolution of this specially constituted board as an organization apart and distinct from the Municipal Corporation, it was recognised that the work this Board was constituted to do was not yet done and that while the Trust itself should come to an end the Trust work should continue.

The object of this Bill was, therefore, to transfer to the Corporation the property of the Board, not absolutely for the general purposes of the Corporation but specially for the purpose of the improvement of the city and to confer upon the Corporation certain of the rights conferred upon the Board while a specially constituted committee of the Corporation called an "Improvements Committee" would carry on, subject to the control of the Corporation, the work of the Improvement Trust. This Improvements Committee was intended to be, in fact, an executive committee of the Corporation in regard to matters which appertained to the work of city improvement as the Schools Committee was the executive committee of the Corporation in matters which appertained to schools.

The property vesting in the Corporation (which is hereinafter and in the Bill referred to as " the Board ") under the Bill was not to be merged in the general property of the Board but was to be kept distinct and apart while the revenues from all such property were to be applied for the purpose of city improvement.

The rights and liabilities of the Trust dissolved by the new Act in respect of any Improvement Scheme, Street Scheme, Deferred Street Scheme, Poorer Classes Accommodation Scheme, Reclamation Scheme, or Police Accommodation Scheme duly sanctioned or executed under the City of Bombay Improvement Act, 1898, were to be transferred to the new Board while the power of the Improvement Trust as regards Improvement Schemes, Poorer Classes Accommodation Schemes and Police Accommodation Schemes were to be transferred to the Improvements Committee. The provisions of the City Improvement Act as regards Deferred Street Schemes or Reclamation Schemes were not re-enacted in the Bill as it was considered no useful purpose would be served by their re-enactment.

The Special Tribunal of Appeal established by the City of Bombay Improvement Act, 1898, for land acquisition cases was to be abolished as it was considered its retention was no longer necessary. With this exception the special provisions regulating the acquisition of land under the City Improvement Act were re-enacted and the acquisition of land for the purposes of the Act was to be regulated by the provisions of the Land Acquisition Act, 1894, as applied and modified by the special provisions in the Bill. In order to prevent speculation in land values in the interval which might elapse between the date of the making of a scheme and the date of its sanction and declaration it was provided that

the value prevailing on the former and not on the latter date should be the criterion of value in estimating the award. Provision had also been made in the Bill empowering the Tribunal of Appeal and the High Court to decide, so far as might be, all pending appeals under the City of Bombay Improvement Act, 1898.

The Board was, under the Bill, to have power to raise loans for the purposes of city improvement and the provisions of the City of Bombay Improvement Act, 1898, relating to the borrowing powers of the Board had been re-enacted with slight modifications. Power was also given to the Board to borrow for the purposes of the Act from any bank or banks prescribed by Government against any Government promissory notes or other securities in which the Board's cash balance might be invested. Provision was also made in the Bill for the repayment by the Board of the loans already contracted by them while the re-enactment in the Bill of the provisions of the City of Bombay Improvement Act, 1898, relating to the guarantee of liabilities would retain for the security holders after the transfer the guarantee which was necessary for loans.

It was intended that in all matters of executive administration the Chief Officer should be the chief executive officer of the Board. Provision was also made for the appointment of an Engineer, Estate Agent, Chief Accountant and Land Manager.

The Bill also contained provision for the dissolution of the Board when their work was done and for the transfer to the Corporation for the general purpose of Municipal administration of the property now vesting in the B oard for the special purpose of improvement.

The City of Bombay Improvement Act, 1898, was to be repealed, but such repeal was not to affect anything already done and any appointments, rules, bye-laws, etc., already made under the City of Bombay Improvement Act, 1898. To ensure continuity of administration it was also provided that the Board of Trustees constituted under the City of Bombay Improvement Act, 1898, should continue to exercise all the powers and duties vested in them under that Act until the Improvements Committee to be formed as provided in the Bill should be formed and that the Chairman of the Improvement Trust should continue in office until the Chief Officer to be appointed under clause 25 of the Bill had taken charge of the duties of his office.

Lastly, Act XIV of 1904 (an Act to supplement certain provisions of the City of Bombay Improvement Act, 1898) had been repealed as the repeal of the provisions of the City of Bombay Improvement Act, 1898, relating to appeals to the Tribunal of Appeal and the High Court rendered its continuance unnecessary. Provision had, however, been made that such repeal should not affect any pending appeals before the Tribunal of Appeal and the High Court and that all pending appeals should be decided by the Tribunal of Appeal or the High Court, as the case might be, under Bombay Act IV of 1898 as supplemented by Act XIV of 1904 as if this Act had not been passed.

The Board of Trustees formerly consisted of fourteen members: a Chairman (nominated by Government), the General Officer Commanding Bombay Brigade, the Collector and the Commissioner, ex-officio, four members elected by the Corporation, one elected by the Port Trustees, one by the Bombay Millowners' Association and one by the Chamber and three nominated by Government. Under

the new constitution, as originally proposed in the Bill, the Improvements Committee, which would take the place of the Board of Trustees, would consist of fifteen members: eleven of whom would be Municipal councillors; three were to be chosen from a panel consisting of the Director of Development, Bombay, the Chairman of the Port Trust, the Collector of Bombay, and the Executive Engineer, Presidency District, with the Municipal Commissioner as an ex-officio member without power to vote.

The Bill was not circulated for opinion before introduction, thus the Committee of the Chamber did not have an opportunity to address Government on the matter; but when the Bill was being discussed in the Council Mr. V. A. Grantham, M.L.C., as one of the Chamber's representatives, strongly urged that the Millowners' Association, the Indian Merchants' Chamber and the Bombay Chamber of Commerce should each have the right to elect a representative to the proposed Improvements Committee. Briefly stated, the grounds on which he supported this contention were:—

(*a*) The Improvement Trust Scheme involved very large sums of money, and any mismanagement would cripple not only the City but also its trade. The recent report of the Municipality's own retrenchment advisor showed that the Corporation could not afford to dispense with expert financial advice; and clearly no harm would be done and only benefit could result by ensuring that a number of business men were associated with the new Committee, and by giving them a chance of putting forward their views on mercantile and financial problems.

(*b*) The Millowners' Association had a special and obvious interest in the schemes for housing the working classes; and in view of the close connection that must and

should exist between the Improvement Trust and those who employed and in many cases built chawls for labour, statutory representation on the new Committee should be given to them.

(c) Much valuable work had been performed in the past by the representatives on the Improvement Trust of the Millowners' Association and the Chamber; and it would be a great loss to the city if the breadth of vision and experience of business possessed by these Associations were no longer at the service of the Trust.

The Bill was referred to a Select Committee, a majority of whom supported Mr. Grantham's contention. After some opposition in the Legislative Council the Bill as amended by the Select Committee was finally passed during the October 1925 session.

MUNICIPAL TAXATION OF COMPANIES IN THE MADRAS PRESIDENCY.

(*See Reports*, 1921, *Vol.* I, *page* 178; 1923, *Vol.* I. *page* 237).

A reference to the Chamber's Annual Reports for 1921 and 1923 will show that much correspondence passed between the Madras Chamber, the Madras Government and this Chamber in those years in regard to the incidence of the levy by District Municipalities of a tax on the capital of companies trading in the Madras Presidency. Copies of Bills to amend the Madras District Municipalities Act, 1920, and the Madras Local Boards Act, 1920, were also submitted to and commented on by the Chamber.

In this connection members are also referred to the answer given by the Committee of the Chamber to Question

116 of the Questionnaire issued by the Indian Taxation Enquiry Committee which fully sets forth the views of the Committee on the subject of Municipal taxation of Companies.

Towards the end of November 1925 a complaint was received from a member in regard to the operation of the Madras District Municipalities Act, 1920 and the Committee consequently enquired of the Madras Chamber as to whether any progress had been made in the amending legislation which was under contemplation with a view to removing existing anomalies.

At the same time the Committee took the opportunity of referring to a point which did not appear to have received sufficient attention previously. In their letter of 15th August 1924 the Madras Chamber stated *inter alia* that "the Advisory Committee agreed to drop the proposal to base the assessment either on turnover or paid-up capital, and it was agreed that as the tax was to all intents and purposes a trading tax the assessment should in future be made on profits". The Committee enquired of the Madras Chamber as to how it was proposed to deal with companies employing buying agents in the mofussil since obviously such agencies could not show any profits.

In reply the Madras Chamber stated that they were in agreement with the views expressed by the member who had addressed this Chamber and for the past two years efforts had been made to induce the Madras Government to amend the District Municipalities Act. It was understood that the amending Bill was receiving the consideration of the Madras Government and that a special officer had been deputed in September 1925 to expedite its publication.

The Madras Chamber added that, as regards the position of companies who employ buying agents in the mofussil and whose operations show no profits, the difficulties that such cases present were not overlooked when the general question of Madras Municipal taxation was discussed with the local and Municipal Advisory Committee at Ootacamund. At that time the Madras Chamber tried to convince Government that the basis of annual turnover proposed to be adopted in the amending Bill was not only unjust but unworkable and also that there was no justification for differentiating between incorporated companies and private firms in the matter of Municipal taxation on the lines of the existing Act. The Madras Chamber further stated that these and other similar difficulties had held up the publication of the final amending Bill but that they would continue to press Government to move in the matter with the least possible delay.

PROPOSED PROTECTIVE DUTY ON IMPORTED COAL.

In pursuance of a resolution passed in the Legislative Assembly on the 7th February 1924 the Tariff Board were instructed by the Government of India to examine the question whether the Indian coal trade was in need of protection either against coal from South Africa or against imports of foreign coal generally, and, if so, whether having regard to all the interests concerned protection should be afforded to it. On the 13th October 1925 the Tariff Board accordingly invited bodies and persons who were interested to submit their views on this question ; the Committee of the Chamber referred the matter to a small Sub-Committee consisting of the Hon'ble Sir Arthur Froom, Kt., Messrs. A. K. Graham,

A. Biggar and F. Stones, O.B.E., and Major D. W. Wilson, C.I.E., in accordance with whose recommendations they addressed the Tariff Board.

In considering this question the Committee naturally took the point of view of the Bombay consumer, but they did not think that this should conflict with the general interests of trade and industry. It was represented to the Committee that, in the past, consumers on this side of India had found that they could not depend on the quality of coal supplied by the Bengal collieries but the Committee were informed that this stigma was being to some extent removed and that a further improvement might be looked for as a result of the working of the Coal Grading Act which was passed by the Central Legislature at the 1925 Simla session. The Committee understood that at the moment buyers relied on certificates from local analysts, showing the calorific value of the coal and the percentage of ash. If in the course of time it was found that the certificates issued by the Grading Board tallied with the results of the buyers' own tests it might be expected that confidence would gradually be established and the certificates issued by the Board would eventually be accepted.

From a study of the statistics of the imports of foreign coal into Bombay during the past five years it appeared that Indian coal was gradually regaining the position it lost after the war. While production was increasing and was now over twenty million tons a year the amount of imported coal was relatively small and was tending to decrease, having in the last four years declined from one and a half million to under half a million tons per annum. The figures of Natal coal, in respect of which a claim for protection was mainly urged, also showed a steady decrease from 340,000 to 202,000 tons

during the same period. The Committee thought therefore that there was ground for believing that the position was tending to right itself, and in their opinion, the process might be considerably accelerated if colliery owners would seriously tackle the task of putting their own house in order.

It was recognised, the Committee stated, that owing to fortuitous circumstances explained in the Indian Coal Committee's Report (para. 98) Natal coal had from time to time enjoyed the special advantage of cheap freight rates which had enabled it in the past to gain a footing in the Indian market. Moreover, apart from its slightly superior quality Natal coal had been greatly assisted by the consistency of its quality. It was believed that if the Bengal colliery owners by means of grading or otherwise, could secure an improvement in this latter respect Bengal coal would, in a not distant future, be able to compete successfully in the Bombay market. It was felt in some quarters that the Natal coal trade should be watched for any signs of dumping, in which case it was suggested that the advisability of imposing a protective duty should be considered. In this connection the Committee referred to Sir Campbell Rhodes' remarks in the Legislative Assembly on the 15th March 1924, drawing attention to certain statements in the South African press to the effect that the amount of Indian goods exported to South Africa exceeded by £1,300,000, the value of merchandise exported by the Union to India and that the exports from India to South Africa consisted largely of rice and cotton goods for the use of Indians in South Africa. Sir Campbell then mentioned the danger of a retaliatory fiscal war between South Africa and India which might seriously injure the interests of the Indian cotton mills and of Indian subjects in South Africa. The Committee thought, that this aspect

of the case would have to be very carefully considered before embarking on a policy of protection, even if it were proved that South African coal was being dumped into India, which they did not believe to be the case at the moment.

While the Indian Coal Committee were precluded by their terms of reference from making any recommendations in regard to the assistance which might be given to Indian coal in the shape of a duty on imported coal they nevertheless remarked on page 126 of their report that they considered that they would have failed in their duty if they did not record their conviction that such a duty would be undesirable in the interests of Indian coal in home ports; they added "it is greatly to be feared that if the choice of big industrial concerns in Bombay who still use coal were to be in any way restricted in regard to the coal they use, they would be driven to the alternative sources of power provided by oil and electricity." In this connection the Committee were informed that oil at its prevailing price of some Rs. 50 a ton was equivalent to coal at Rs. 22½ a ton, and was therefore not at the moment a serious competitor.

The considerations which the Committee thus briefly reviewed led them to express the unanimous conclusion that there were not at that time sufficient grounds for advocating a protective duty on coal imported from South Africa or from any other country, though such a contingency might be envisaged should the Bengal coal trade be in danger of extinction, since obviously, from the purely selfish standpoint, if Bombay had to rely solely on imported coal, prices would inevitably rise. At the same time the Committee had some difficulty in believing that a duty on the relatively small amount of coal imported from South Africa would save the Bengal coal trade. As above indicated they thought that

the remedy lay rather with the colliery owners themselves and they considered that time should be given to watch the operation of the Coal Grading Act. The Committee therefore concluded by saying that they were unable at this stage to subscribe to any recommendation which would have the effect of increasing the cost of coal to the consumer in Bombay.

The Tariff Board later forwarded to the Chamber copies of the application of the Indian Mining Federation for the imposition of protective duties on coal together with a press communique and questionnaire issued by the Board and enquired whether the Committee desired to supplement their letter by observations on some of the points raised in the questionnaire. The Board also enquired whether the Chamber desired to give oral as well as written evidence. The Committee in reply stated that they had nothing to add to their previous letter and that they did not desire to give oral evidence on behalf of the Chamber.

RAILWAY FREIGHT ON LONG DISTANCE COAL TRAFFIC.

The Ahmedabad Millowners' Association in October 1925 forwarded to the Chamber a copy of a representation they had made to the Railway Board urging the reduction of railway freight on coal, and asked the Chamber to support the representation. The Committee referred the question to a special Sub-Committee consisting of the Hon'ble Sir Arthur Froom, Kt., Messrs. A. Biggar, A. K. Graham, F. Stones O.B.E., and D. W. Wilson, C.I.E., whose report was adopted. In addressing the Railway Board on the lines of the report, the Committee pointed out that the question of reducing railway freight on coal had repeatedly engaged the attention of the

Chamber and they recalled that resolutions in favour of a reduction were adopted at the last two meetings of the Associated Chambers of Commerce in 1923 and 1924. At the latter meeting the following resolution moved by the representative of the Punjab Chamber, received the support of this Chamber and was passed by a majority of seven votes to four :—

"In view of the fact that the present high rate of railway freight on coal prejudicially affects the maintenance and development of industrial concerns in Northern India and those situated at a great distance from the Bengal and Bihar coal fields, this Association strongly urges the Government of India to take immediate action substantially to reduce the railway freight on coal carried over long distances."

A reduction in freight on long-distance transport of coal had naturally been advocated primarily in the interests of up-country consumers who were entirely dependent on supplies by rail but there was no reason to suppose that reduced rates would not also benefit the consumer in Bombay. Although the sea route was substantially cheaper a limited amount of coal from the Bengal collieries did reach Bombay by rail and the land route had certain advantages which were briefly set forth. Bengal coal owing to its soft quality, compared to South African coal, was peculiarly susceptible to breakage at the ports of shipment and discharge and it therefore arrived in better condition if conveyed the whole distance by rail. The rail route also provided greater certainty as to quality through better supervision and consequently diminished risk of mixing. Moreover, it facilitated the regular delivery of small quantities of coal and had the additional advantage of enabling the mills to deal direct with the collieries. It therefore appeared that the Bombay consumer had everything to gain by a reduction in railway

freight rates on long-distance transport of coal. Consequently, it was not surprising that at the last two annual general meetings of the Associated Chambers of Commerce this Chamber had supported motions recommending such a reduction and the Committee saw no reason to depart from this attitude to-day. The whole matter appeared to be one of expediency in the light of financial considerations and it was from that angle therefore that they had approached it.

On September 15th, 1925, the following resolution was moved by the Hon'ble Rai Bahadur Lala Ram Saran Das in the Council of State :—

"This Council recommends to the Governor-General in Council that special concession rates be granted by the different railway systems for railway freight on coal when booked in full wagon loads and at owner's risk—

(*a*) for long distances of 500 miles and over ; and

(*b*) during the slack season over various railways."

After considerable debate although the resolution was opposed by Government it was carried without being taken to a division, an amendment proposing that freight should be reduced for long distances of 300 miles and over being lost. In the course of that debate the Chief Commissioner of Railways made a statement in which he remarked that Government were unable to accept the resolution, although in many ways the fundamental idea expressed by the mover was at one with Government's own ideas on the subject. He repeated the statement made by Sir Charles Innes that a reduction of 10 per cent. in existing railway freights for long distances of 400 miles and over would cost something over Rs. 30 lakhs and said that at the present moment the railways would have some difficulty in facing an immediate loss of that amount. But

Mr. Hadow did not say there was no hope. He admitted that operating expenses were showing a tendency to drop and that the rates paid by the railways for the coal they burnt themselves were going to be much less next year. The information in the possession of the Committee fully bore out this last statement. They understood that in any future contracts they might enter into, the railways would be able to buy their coal at from Rs. 3 to 4 per ton below prices prevailing in 1923. It was obvious that this represented a very substantial saving which should far more than cover the cost of a 10 per cent. reduction in long-distance coal freights.

In the course of his speech, Mr. Hadow remarked that the question of effecting a general reduction of long-distance coal rates had been receiving constant, even daily, attention for the last four or five years. From time to time Government had made promises and the Committee were of the opinion that the time had come for these promises to be redeemed. They therefore requested that Government might be moved to take immediate steps to effect a reduction of, say, 10 per cent. in railway freight rates on coal carried for distances of 400 miles and over, since it was understood that was the figure on which the Railway Board worked in fixing freights for long and short distances.

In introducing the Railway Budget in the Legislative Assembly on the 18th February 1926, Sir Charles Innes announced that the Railway freight on public coal carried more than 400 miles would be reduced to the level of the rate in force for locomotive coal. This means on long distance traffic a reduction of freight amounting roughly to 10 per cent.

INDIAN COAL TRADE.

(*See Report*, 1924, *Vol.* I, *page* 225.)

In the Annual Report for 1924 a reference is made to the appointment by the Government of India of a Committee, generally known as the Indian Coal Committee, to enquire and report:—(1) generally, what measures can be taken by Government, by the coal trade, by the railways and by the ports, either singly or in combination, to stimulate the export of suitable coal from Calcutta to Indian and foreign ports; and (2) in particular, whether effective measures can be taken for the pooling and grading of Indian coal for export and for bunkering and how the cost of such measures should be met.

This Committee issued a questionnaire of some 34 questions out of which only seven directly affected the main interests represented by the Chamber, and to these questions the Committee submitted answers in the form of the memorandum that is reproduced below. These answers were formulated by a small Sub-Committee of the Chamber consisting of Mr. (now Sir Leslie) Hudson, M.L.C. (then President of the Chamber), and Messrs D. W. Wilson, C.I.E., and A. Biggar.

Memorandum.

Question 17. What are your views in regard to the present level of steamer freights? If you consider that they are too high, can you furnish any facts and figures in support of your opinion?

Answer 17. The Committee are of opinion that this question can most suitably be answered by the interests concerned in Calcutta and they do not desire to suggest any reply.

Question 18. Have you experience of coals other than Indian coal, and, if so, what are your views as to their merits as compared with Indian coal?

Answer 18. Welsh, Natal, Bengal, Australian and Japanese coals are, or have been, imported into Bombay in varying quantities and, in the experience of the members of the Chamber, Welsh coal has always enjoyed an advantage of approximately 10% over Natal coal which in its turn is 5% better than first class Bengal coal. The imports of Australian and Japanese coal are too small to warrant comparison and actually at the moment the only coal imported in large quantities comes from Natal and Calcutta. The committee understand, however, that recent sales of Indian coal have been made on grade or calories, with results which are shown in Messrs. Hughes and Davies' report, and they see no reason why the margins, which they have mentioned, should not become smaller—as between Bengal and Natal coal—if the Bengal collieries adhere to their expressed intention of making a determined bid for the Bombay market.

Question 19. If the pithead price of coal were eight rupees per ton what, in your opinion, would be its present c.i.f. price at Madras, Colombo, Bombay, Karachi, Rangoon and Singapore, assuming that the coal is paid for on wagon weights ?

Answer 19. The Committee realize that this is primarily a matter for the interests concerned at the ports mentioned, but assuming the coal is paid for on wagon weights the c.i.f. price at Bombay of Indian coal at Rs. 8 per ton pitsmouth would be Rs. 20 on a Rs. 7 freight ; their experience, however, goes to show that coal shipped on wagon weights shows an appreciable shortage on outturn, represented by a usual allowance of 8 annas per ton on that account, and they are informed that the loss occurs mainly in the course of transit between the colliery and the ship. They accordingly suggest that the possibility of adopting a more accurate basis of weight might be carefully examined.

Question 20. Have you any definite information as to the prices at which competing coals are selling at these ports ?

Answer 20. The c.i.f. price of Natal coal on 14th January, 1925, was 28*s.* 3*d.* to 29*s.* 3*d.* and of Bengal coal, at 1*s.* 6*d.* exchange, 27*s.*

Question 21. In what manner, in your opinion, can the competition of coal other than Indian with Indian coal at these ports best be met ?

Answer 21. By the shipment of a better quality coal at a lower price and by maintaining the higher standard of quality when attained.

Question 22. Do you consider that there are any new markets overseas in which it would be possible to introduce Indian coal ? If so, what measures would you suggest to that end ?

Answer 22. Not at present. It is more important that the Indian coal trade should regain the markets which it has previously held in Bombay, Colombo, Aden, Karachi and Singapore. The Committee's answer to the previous question indicates the only possible means by which that end may be attained.

Question 23. Are there any cases within your knowledge in which the competition of coal other than Indian with Indian coal either in Indian or in other markets has been facilitated by the grant of special concessions in regard to railway and steamer freights or in other ways ? If so, can you furnish any facts and figures in regard to the extent and effect of these concessions ?

Answer 23. The Committee have no knowledge of any special concessions in regard to steamer freights, and the details of the rebate allowed on the South African railways must be available to the Indian Coal Committee. The only evidence in their possession of the effect of the concessions is the rise in the imports of Natal coal since 1920.

The Committee were not in a position to reply in detail to the questions on the subject of grading, but they invited attention to the extent to which the largest Bombay consumers were buying coal at the present time on the basis of

its calorific value, subject to an adjustment of the price after the requisite tests had been made. The results of certain tests were summarised in the letter from Messrs. Hughes and Davies appended to the above statement.

The report of the Indian Coal Committee was published in March 1925.

In August 1925 a Bill was introduced in the Central Legislature providing for the grading of coal and for the grant of certificates for coal intended for export. The Bill also provided that special rebates of freight, fees, tolls, dues or rates might be granted in respect of coal certified by the Board and that preference might be given in the supply of wagons for forwarding coal for export from a graded colliery.

The provisions of the Bill were based on the recommendations of the Indian Coal Committee. The Bill after being referred to and amended by a Select Committee was finally passed by both Houses during September 1925.

In December 1925, the Governor-General in Council in exercise of the powers conferred by the Coal Grading Board Act published certain rules, called the Coal Grading Board Rules regulating the nomination and duties of the Board and the form of certificates to be issued by the Board, and later issued a further notification constituting the Coal Grading Board as under:—

President—The Chief Mining Engineer to the Railway Board—Ex-officio.

Members—Mr. J. H. Jennaway, M.L.C., of Messrs. Martin and Company, Calcutta, nominated by the Indian Mining Association.

Mr. S. C. Ghosh of Messrs. The Universal Trading Company, Calcutta, nominated by the Indian Mining Federation.

Mr. J. H. Fyfe of Messrs. Mackinnon Mackenzie & Co., Calcutta, nominated by the Bengal Chamber of Commerce.

Mr. B. K. Lahiri of Messrs. the Bengal Luxmi Cotton Mills, Limited, Calcutta, nominated by the Bengal National Chamber of Commerce. (*See Volume* II.)

MANGANESE ORE.

New weighbridge at Sewri.

A letter was received in July 1925 by the Chamber from a firm in Bombay regarding certain alleged difficulties in connection with the export through Bombay of manganese ore. The Committee found that the difficulties mentioned were not wholly endorsed by those members of the Chamber who were interested in this trade, and they were of opinion that the remedy was for the firm to communicate direct with those authorities about whose actions they complained.

In this connection it might be mentioned that the Bombay Port Trust have erected an automatic combined weighbridge, with two platforms of a total weighing capacity of 100 tons at the new Manganese Ore Depot, Mazagon-Sewree Reclamation.

FUMIGATION OF IMPORTED AMERICAN COTTON.

(*See Report* 1923, *Vol. I, page* 218)

In the Chamber's report for 1923 a reference is made to a proposal of the Indian Central Cotton Committee for the fumigation with hydrocyanic gas of all imported American cotton so as to prevent the introduction into India of the American cotton boll weevil. The Chamber was consulted in regard to the restriction of importation of American cotton to a single port, *viz.* Bombay, in order that the provision of adequate

fumigation facilities might be greatly simplified. The Committee were of opinion that no appreciable hardship would be inflicted on the trade by the proposed restriction."

Towards the end of October 1925 the Bombay Millowners' Association addressed the Government of India and stated that they understood that the Governor General in Council proposed to issue a notification regarding the fumigation of American cotton entering India, and that it was intended that the importer should pay the cost of fumigation which it was estimated would amount to Rs. 9 per candy (subsequently fixed at Rs. 5 per candy). The Association objected to this as they were of opinion that the cost of fumigation should be borne by Government out of general revenues since its purpose was the protection of the Indian cotton crop and not the protection of the spinner of American cotton who was called upon to pay. The Association contended that the aspect of the protection given to the grower of cotton in India by the addition to the price of American cotton of the cost of fumigation should also be considered. An addition of Rs. 9 to the price of American cotton in India would affect the parity of prices and the net result would be that, owing to the increase in the cost of American cotton, an unfair price for Indian cotton would be demanded. Whether the higher price demanded by the Indian grower would be equal, more or less to the cost of fumigation, etc. the fact remained that he would be able to raise his prices owing to the penalization of the importer. The Association suggested that the contemplated notification should not be issued and that, before any orders on the subject were issued the cotton trade of India should be directly consulted.

The Millowners' Association asked the Chamber also to take steps to prevent the draft notification from being issued.

The Committee however were unable to subscribe to the views put forward by the Association and consequently recommended to the Government of India that the notification should be issued without delay. In doing so the Committee pointed out that the whole cotton trade as represented by the Indian Central Cotton Committee on which the Millowners' Association were directly represented were agreed as to the danger of permitting imports of American cotton without fumigation and during the current year there was the possibility of larger imports due to the price and quality of the American crop, so that it was eminently desirable that the notification should be issued with the least possible delay. Further the Indian Central Cotton Committee concluded that it would be unjustifiable to make the cost of fumigation a charge on general revenues. The only alternative was to recover the cost from the importer and in view of the smallness of the average annual imports it would appear to the Committee that this would cause no real hardship.

In forwarding to the Millowners' Association a copy of the Chamber's letter to the Government of India the Committee pointed out that this question had been under consideration for more than three years and had been debated at great length during that period in the Indian Central Cotton Committee, on which body the Association was directly represented. From a study of the proceedings of the meetings of the Indian Central Cotton Committee it would appear that the representative of the Association had consistently supported the view that the cost of fumigation of imported cotton should be recovered from the importer, and a reference, in particular, to the proceedings of the 4th meeting (February 1923), the 5th meeting (May 1923) and the 6th meeting (September 1923) of the Committee showed not only that the Committee

recommended Government to charge the importers such fees as might be necessary to cover the capital expenditure involved but also that the representative of the Association. Mr. N. B. Saklatvala, openly declared himself in favour of the principle that the Millowners should pay the cost of fumigation. A reference to the subsequent proceedings of the Indian Central Cotton Committee showed that the commercial side of the cost and practice of fumigation was fully investigated and discussed under the chairmanship of the representative of the Association, Mr. J. A. Kay, and that the final recommendations of the Indian Central Cotton Committee to Government in the matter were unanimous.

The Committee of the Chamber were also unable to agree with the contention of the Association that the addition of Rs. 9 per candy to the price of American cotton imported into India would affect Indian cotton prices. The Indian crop was roughly six million bales of which about three million bales were exported. The imports of American cotton were purely nominal and only in one record year did they attain the figure of 1,00,000. Obviously therefore Indian cotton prices would, as hitherto, continue to be influenced by export prices.

The Government of India later informed the Chamber that they had decided not to accede to the request of the Millowners' Association and had issued a notification in the Department of Education Health and Lands, No. 1493-Agri, dated 14th November 1925, for the purpose of regulating the fumigation of American cotton imported into British India. A notification was also issued by the Government of Bombay publishing rules for the detention and disinfection of American cotton and the Bombay Port Trust also issued a circular to all concerned detailing the procedure to be followed in landing

and fumigating the cotton. Copies of these notifications, etc., were communicated to members and for purposes of record will be found in full in *Volume* II.

COTTON SHIPMENTS TO SHANGHAI.

Towards the end of November 1925 a member drew the attention of the Committee to a circular letter that had been addressed by the Bombay Agent of the Japan Cotton Spinners' Association to all shippers of cotton from India to Shanghai. The Committee observed from the letter that an endeavour was being made by a Japanese concern, with an agent in Bombay to dictate terms to British and British Indian shippers from British Indian ports to Shanghai which is an international port. While there was no logical objection to the Japanese controlling trade with Japan, the Committee thought that it was most undesirable that they should be permitted to control trade in this manner with neutral ports. It appeared to the Committee that the intention was, having secured a preponderating share of the Far Eastern terminal trade, to use that share to obtain the carrying trade between India and the Far East and then to secure an even larger share of the terminal trade. The Committee, moreover, thought that there was no guarantee that Japanse nationals would not be given preference over other shippers.

The Committee realised that this was an international matter affecting the British Government and they accordingly addressed the Government of India and requested them to give the question their urgent consideration with a view to taking such action as would appear to them necessary to protect British commercial interests and also to prevent the British mercantile marine from losing its international carrying trade. The Committee also drew attention to the fact that

the circular letter emanated from the Japan Cotton Spinners' Association and that the Japanese representatives at Washington in 1919 agreed to the conventions regulating the hours of labour and the employment of women in spinning and weaving mills in Japan, but that up to date Japan had not ratified these conventions and her mills were working longer hours than those prescribed and employed women on night work in direct contravention thereof. As, no doubt the Government of India were aware of the effect of Japanese competition in connection with the sale of Indian and Lancashire piece-goods and yarns in India, the Committee drew their special attention to the fact that this new form of competition was being effected by the same people who were already engaged in unfair competition with India through their refusal to ratify and apply the terms of the Washington Conventions.

The Committee felt that both the terms and the tone of the circular letter were such as to cause British and Indian cotton shippers considerable anxiety and they therefore asked the Government of India to give the matter their very urgent attention.

CONTROL OF THE COTTON TRADE IN BOMBAY.

PROPOSED EXTENSION OF CHARTER OF EAST INDIA COTTON ASSOCIATION, LD.

(*See Reports*, 1921, *Vol.* I, *page* 202 ; 1922, *Vol.* I, *page* 283 ; 1924, *Vol.* I., *page* 138.)

Under Section 1 (2) of the Bombay Cotton Contracts Act, 1922, it is provided that the Act shall remain in force for three years and for such period thereafter as the Governor in Council may by notification direct. As the period of three years was about to expire on the

27th December 1925, the East India Cotton Association, Ltd., who had been granted a charter under the Act, proposed that the duration of the Act should be extended for five years. On this proposal the Government of Bombay invited the opinion of the Chamber in July 1925. In reply to Government the Committee recommended that the Act should on this occasion be extended for two years only. In support of this recommendation the Committee stated that they appreciated the reforms that had been carried out by the East India Cotton Association, Ltd, in the working of the cotton trade of Bombay and that they were glad to note that these reforms had been effected by the Trade without the intervention of Government. They also recognised that a desirable stage of co-operation amongst the various interests of the Cotton Trade had been reached and they realised that further reform of the less educated section of the Trade could only be effected gradually. But they felt that the lesson of the more recent crises in the cotton market was that certain other reforms remained to be achieved and while they admitted that these could not be effected immediately they expressed their preference for only a limited extension of the Act at this stage, in order that Government might be in a position to review within a shorter period than that suggested by the East India Cotton Association, Ltd., such efforts as might be made to bring about these further reforms.

The Committee then suggested that the following reforms were required :—

(*a*) Weekly instead of fortnightly clearings.
(*b*) Uniform rates of brokerage.
(*c*) Improvements in the system of arbitration.
(*d*) Confinenment of trading to an Association "ring."
(*e*) Fixation of settlement prices on the basis of prices registered in that "ring."

Gradual reduction in the number of hedge contracts and a broadening of them in such a manner that it would no longer be possible for one contract to be "rigged" against another, thus eliminating the risk of corners in a particular contract.

The Committee added that they were glad to note that practical action had been taken quite recently by the East India Cotton Association, Ltd., to put down "katcha kandi" trading and to prevent the market from being closed completely on days which, while declared holidays at short notice by sections of the trade, were not holidays under the Negotiable Instruments Act. The Committee expressed the hope that the action of the East India Cotton Association Ltd., in these directions would be extended and continued.

In conclusion the Committee stated that while they recognised that the regulation of a market such as the cotton market could, as a rule, be far better carried out by a strict interpretation of the existing rules than by insisting upon the rules being made more restrictive they felt that certain alterations in the rules were required if the above mentioned reforms were to be brought about and, in view of the progress already made, they hoped that reforms on these lines would be instituted within the Trade without outside intervention during the course of the next few years. The Committee considered that if their suggestion for a two years' extension of the Act were adopted Government would then be in a position to review what progress had been made.

By a notification No. 4331-24, dated 14th December 1925 the Governor in Council directed that the Bombay Cotton Contracts Act 1922 (XIV of 1922) should remain in force for a further period of five years.

AGRICULTURAL DEVELOPMENT IN INDIA.

The following resolution proposed by this Chamber was unanimously adopted at the annual general meeting of the Associated Chambers of Commerce of India and Ceylon held at Calcutta on the 14th and 15th December 1925.

"That this Association, recognising that the prosperity of trade and industry in India depends to an overwhelming degree upon the purchasing power of the people and that such purchasing power cannot be increased materially except by the development of agricultural productivity in India, welcomes the decision of the Government of India to co-ordinate the activities of agricultural development in the various provinces."

ARTIFICIAL SILK.—"RAYON."

The Chamber in January 1925 received information from the Director-General of Commercial Intelligence, and from other sources that the word "Rayon" had been adopted as the designation of what had hitherto been called artificial silk by the Association of Great Britain and Ireland (Incorporated) the Silk Association of America, the American Retail Dry Goods Association and the trade generally in the United States. This new word is used in the official quotations in America and the British Silk Association advised all manufacturers and dealers to adopt it.

REFERENCES TO THE CHAMBER.

Late Shipment of Goods.

(*See Report*, 1921, *Vol I, page* 207.)

As will be seen from the Chamber's report for 1921 a member in that year asked for the views of the Committee as to whether a dealer could persist in refusing to take up goods

which according to the Bill of Lading date, were late shipped, but which eventually were found on production of the Manchester Ship Canal Company's certificate to have been shipped in time. The parties were referred to their solicitors.

A somewhat similar case was referred to the Chamber in October 1925 except that in the 1921 instance the dealer cancelled the goods before it was known that a late shipment certificate was available, while in this instance the dealer was informed at the time of delivery of the other documents relating to the goods that a force majeure certificate was forthcoming.

The Committee after consulting the Import Sub-Committee informed the parties that the Chamber had no ruling laying down that a force majeure certificate must accompany the relative invoice and that if the dealer disputed the certificate on its arrival the matter should go to arbitration in accordance with the terms of his indent.

Claim for cargo lost while loading.

During the month of February 1925 a member of the Chamber asked the Committee to give their opinion on the question set out below. While a consignment of 1,231 bags of linseed was being loaded for export abroad ten bags were dropped overboard into the sea from the sling and without the permission of the exporters these ten bags were replaced from a heap of fifty bags, similarly marked and belonging to the exporters, which happened to be lying on the quay. Although ten bags were lost the full consignment of 1,231 bags was shipped and the exporters received a Bill of Lading for that quantity. For the ten bags that fell into the sea the

exporters claimed from the steamship company. But the steamship company replied that they could not entertain the claim as the damage was due to *vis major* and they handed the exporters an affidavit, extended by the commander of the steamer and entered in the ship's log-book, with which, they suggested a claim could be made on the underwriters.

The point on which the exporters invited the Committee's opinion was whether they could claim on the underwriters in view of the fact that according to the Bill of Lading there would be no shortage when the steamer arrived at its destination.

After consulting the Shipping and Export Sub-Committee the Committee replied that while they were not in a position to give a definite ruling in the absence of any information regarding the terms of the contract of insurance, they were of opinion that if the insurance was of the nature usually effected in the trade in question the underwriters might reasonably be expected to meet a claim in the particular circumstances stated.

Definition of term "Principal to Principal."

During August 1925 the Committee were asked by a firm in London what meaning was placed on the phrase "Principal to principal," particularly in regard to arbitrations as between the Home suppliers and the importing house.

In reply they stated that the expression admitted of no ambiguity; in the ordinary course of events the position was unaffected by the presence of a third party in the shape of a dealer. They added, however, that it was customary

in Bombay for the importer to submit the terms of his contract with the buyer to his home principal who usually agreed to those terms.

Subsequently the London firm replied that they noted the Bombay custom for the importer to submit the terms of his contract with his buyer to his home principal who usually agreed to these terms, and that in these circumstances they understood that an arbitration should be agreed upon between the importer and his buyer. But the firm added, in the particular circumstances in which they found themselves they had not at any time received either the terms of the contract between the importer and the dealer or the original indents; and under these conditions the firm thought that the Committee would agree that they were entitled to a strict adherence to the implications of the term "principal to principal."

In reply the Committee informed the London firm that it appeared that under the special circumstances mentioned they were entitled to insist that the dispute lay between themselves and the importer.

Liability for wharfage and other charges pending arbitration.

During June 1925 the Committee were asked for their opinion as to who should be liable for the warehouse and wharfage charges incurred on a consignment of steel baling hoops pending the result of arbitration. The Committee after examination of all the circumstances connected with the case expressed the opinion that the usual landing, wharfage and clearing charges direct from the docks should be paid by the indentor and that these charges should not exceed Rs. 3 as. 8 per ton.

CERTIFICATES OF INSURANCE UNDER C.I.F. CONTRACTS.

During April 1925 a reference was received from a member to the effect that they had filed a suit in the Bombay Small Causes Court against a dealer to recover damages from him for failing to take delivery of goods under a c. i. f. contract. They were informed that under such a contract they must tender a Bill of Lading, together with the relative invoice and the insurance policy which constituted the shipping documents. In their case however there was no insurance policy, but a certicate under a floating policy was tendered in lieu of the policy. Following the English practice the Small Causes Court decided that a certificate of insurance was not a policy and that unless an insurance policy was tendered the importer had not fulfilled his c. i. f. contract. The member enquired as to whether there were any rules of the Chamber on the subject or any evidence to show a " custom of the trade."

In reply the Committee stated that there were no rules of the Chamber on the subject and that it would be difficult to establish a " custom of the trade" as most of the import trade in Bombay was done for harbour delivery so that the question of delivery of an insurance policy did not arise.

In connection with the questions of law raised, the Committee referred the member to an extract from a list of definitions of trade terms published by the International Chamber of Commerce, Paris, a copy of which is printed below. It will be noted that this refers to a *negotiable* insurance certificate and the nature of the open policy certificate is thus all important. It is understood that the majority are not negotiable.

Another member of the Chamber lost a similar case in a court of law a few years ago, because it was held that they had not tendered a policy or a negotiable certificate. Since that date

they have included a clause in their sale contracts under which the buyer agrees to accept such certificates.

As this question appeared to be of considerable interest to importing firms who may not always be alive to the risk they run under a floating policy the Committee brought the above facts to the notice of members and suggested that they should take steps to protect themselves by including a clause in their sale contracts whereby the buyer agrees to accept certificates under a floating policy, as failing such a clause and assuming the certificate to be not negotiable the importer would appear to have no case.

Extract from the International Chamber of Commerce Trade Terms Definitions.

Great Britain.

C. I. F. (other than bulk cargoes).

C. I. F. is understood to mean that the goods are to be provided by the seller with all necessary charges, insurance and freight paid.

In this case :—

A. THE SELLER MUST :—

1. Put goods F. O. B. and pay all transportation charges to the agreed destination.
2. Be responsible for all loss and-or damage until delivery of goods into custody of shipowner.
3. Take out and pay all necessary marine insurance.
4. Deliver to the buyer or his agent a clean Bill of Lading to the agreed destination and marine insurance policy or negotiable insurance certificate.

Towards the end of November 1925 a further reference on the subject was received from an importing house who stated that their European shippers had advised them that if the following words were added to the Insurance Certificates they would serve the purpose of validating the certificates :—

"It is understood and agreed that this certificate represents and takes the place of the original policies and conveys all the rights of the original policy holder (for the purpose of collecting any loss or claim) as fully as if the property were covered by special policies direct to the holders of this certificate and free from any liabilities for unpaid premiums."

The firm enquired as to whether in the opinion of the Committee the addition of the above clause would serve the purpose of allowing the certificate to be tendered in lieu of the relative policy.

The Committee advised the firm to consult their solicitors on the above point and added that they recommended all merchants to embody in their sale contracts a clause under which the buyer should agree to accept insurance certificates when tendered in lieu of a floating policy.

"FALL" CLAUSE IN CERTAIN C.I.F. CONTRACTS.

During February 1925 the Committee were asked to give an explanation of the meaning and use of the "fall" clause that occurred in some c.i.f. contracts.

In reply, the Committee stated that, in their opinion, a fall clause attached to a c.i.f. contract was a specific clause under which the buyer was entitled to receive the benefit of any fall in price, of a nature specifically cited in the clause, that might occur between the date of the acceptance of the contract and the date of the shipment of the goods. The Committee added that it would be apparent from this

explanation that there was no standard form in vogue, and that while the majority of fall clauses ordinarily referred only to a reduction in the manufacturer's costs they were aware of many instances where the clause included any reduction of whatsoever nature that might be obtainable between the date of the contract and the date of shipment. Such clauses would naturally include any reduction obtainable in freight but the Committee expressed the opinion that every instance would have to be considered on its merits according to the general nature and the exact wording of the clause and of the contract.

Railway Receipt as evidence of date of shipment.

(*See Report*, 1921, *Vol. I*, *page* 207.)

During October 1925 the Committee were informed by the Bradford Chamber of Commerce that certain firms in India refused to accept rail receipts from Bradford as evidence of the date of shipment on the ground that the name of Bradford did not appear in the Indian piece goods contract.

A reference to the Chamber's Annual Report for 1921 will show that the same question was raised in that year. The Committee in this instance replied to the Bradford Chamber as they did in 1921, *i.e.*, they pointed out that under clause I of the Revised Conditions of Contract adopted by the Bombay Native Piece Goods Merchants' Association a shipper had the option of producing as evidence of the date of shipment, the dock railway or shipowners' certificate of receipt for shipment (at Manchester the Ship Canal Company's certificate) and that therefore there should be no difficulty in the matter provided the provisions of this clause were embodied in con-

tracts. The Committee's only suggestion was that shippers should refuse to trade with firms who, in spite of this clause in their contract, declined to accept Bradford rail receipts.

Weight of imported Yarn.

During the month of February 1925 the Committee were invited to express their opinion as to the exact weight per bundle to which a buyer of imported bleached yarn would be entitled according as the c.i.f. indent terms were expressed in the different forms used in the Bombay trade, *viz.*:—

(1) at —d. a lb. (grey weight).
(2) at —d. a lb.
(3) at —d. a lb. (net).

It appeared from some correspondence submitted with the enquiry that a ruling had been invited from the Manchester Chamber of Commerce who had replied to the effect that if no stipulation to the contrary were made in the contract the grey weight should be deemed to be the basis of the transaction. After consulting the Import Sub-Committee, the Committee replied that they understood the custom of the trade in Bombay to be similar to that cited by the Manchester Chamber. They accordingly expressed the opinion that of the three terms enumerated above, the first and second meant that the grey weight should be taken as the basis of the order, in which event the weight of the supply would be less. As regards the third item, they stated that the word "net" was so ambiguous that they were unable to determine its exact significance.

BOMBAY CONTRACT TERMS AND SURVEYS THEREUNDER.

The Bradford Chamber of Commerce in November 1925 informed this Chamber that it had been brought to their notice

that dissatisfaction was constantly arising as a result of surveys in Bombay and it was strongly felt that the method of conducting such surveys was incomparably below the methods adopted in Calcutta. It had consequently been decided to call this Chamber's attention to the matter and enquire whether steps could not be taken to bring the Bombay Contract terms on to the same footing as the terms governing contracts for other parts of India and, particularly for Calcutta.

It was added that Mr. Rodier, the Chairman of the Indian Section of the Manchester Chamber of Commerce, was proceeding to India and that he proposed to consult this Chamber in the matter.

After consultation with the Import Sub-Committee the Committee informed the Bradford Chamber of Commerce that there were very serious difficulties in the way of effecting any alterations in the existing methods of survey in Bombay but added that they would be very pleased to discuss the whole question with Mr. Rodier on his arrival in Bombay.

INTER-IMPERIAL COMMERCIAL ARBITRATION.

At the Tenth Congress of the Chambers of the Empire held in London, during July 1925, the following resolution was adopted :—

"This Congress records its appreciation of the great value to trade of a wide use of arbitration clauses in contracts. In view of the fact that the advantages of arbitration do not appear to be used in Inter-Imperial trade to the extent which would appear both practicable and beneficial, this Congress requests the Council to set up a

Special Committee in London, with corresponding members resident in India, and each Dominion and Colony, to perform the following duties :—

(*a*) To study the facilities and legal sanctions at present existing in regard to arbitration in Inter-Imperial trade and to make representations in the proper quarters for any improvements that may appear desirable.

(*b*) To take steps to inform business men throughout the Empire of the existence of such facilities and the advantages to be enjoyed from using them."

In accordance with this resolution a representative Committee was constituted in London which decided to collect information as to the position in the Dominions and Colonies, with reference to arbitration in Inter-Imperial trade; and the Associated Chambers of Commerce were asked by the British Imperial Council of Commerce to nominate a corresponding member for India. While informing the Chambers of this, the President of the Association suggested that the most convenient course would probably be for the Association to nominate the President for the time being. In reply the Committee agreed to this suggestion, and thanked the President for offering to undertake the duties connected with the post. The Committee learnt later that the Associated Chambers had made the nomination in accordance with the President's suggestion.

BOMBAY STOCK EXCHANGE.

(*See Report*, 1923. *Vol. I., page* 55.)

In September 1923 the Government of Bombay was led by public agitation, which culminated in a resolution passed in the Legislative Council, to appoint a Committee "to enquire into the constitution, govenment, customs, practices, rules, regulations and methods of business of the Native

Share and Stock Brokers' Association of Bombay and to investigate any such complaints of the public and to make such enquiries with reference to any of the aforesaid matters or any other matter appertaining to the aforesaid Association as the Committee may deem proper and thereafter with a view to protect the investing public against the interested or irregular control of business, to formulate such definite proposals for the future constitution, direction and regulation of the aforesaid Association as the Committee may deem proper." The Committee began work on 6th November 1923, and signed their report on 9th January 1924. The report was unanimous except for one dissentient.

The Government of Bombay did not give effect to the majority findings of the Committee but preferred to leave it to the Native Share and Stock Brokers' Association to introduce amended rules and regulations which would result in a more businesslike conduct of affairs and prove by its future administration that the faith in the Association was justified.

During May 1925 another crisis occurred in the share market culminating in the closing of the market by the Directors of the Stock Exchange. In addressing the Government of Bombay in the matter the Committee of the Chamber stated that they viewed with the gravest apprehension such occurrences which not only were fraught with danger financially but were harmful both to trade and commercial morality and reflected no credit on Bombay. The Committee pointed out to Government that the Rules, Regulations and Conduct of business of the Bombay Stock Exchange would appear to permit the activities of speculators, many of whom were of little or no substance, and that the operations of such people, more especially if they were traders, could not fail,

in the opinion of the Committee, to have an evil influence on industry and trade as well as to contribute, in no small degree, to financial stringency amongst the classes involved.

The Committee felt that the only real and permanent method of checking wild speculation on the Bombay Stock Exchange was to require a rigid application of the principle that buyers and sellers alike should be responsible for their bargains and should be held strictly to account on settlement days or forfeit their membership of the Exchange. It was this principle that underlay all other commercial contracts and the Committee apprehended that its absence in connection with the proceedings of the Bombay Stock Exchange facilitated the operations of those who, if the market went against them, were unable to meet their liabilities.

It was undoubted that speculative business was often transacted on the Bombay Stock Exchange out of all proportion to the real needs of the market or investors, and the Committee asked Government—in view of the position disclosed—to reconsider their Resolution No. 2902 of the 3rd January 1925, on the Report of the Bombay Stock Exchange Enquiry Committee.

Government, in reply, informed the Committee that they hoped to be able to make a pronouncement on the subject in the immediate future and in September 1925 submitted for criticism a copy of bill which had for its object the "regulation and control of certain contracts for the purchase and sale of securities in the City of Bombay."

The Committee after examining the Bill, with the assistance of the Finance Sub-Committee of the Chamber, as thoroughly as they could in the short time available between the receipt of the Bill and its introduction in the Council

replied that they appreciated the reasons that had caused Government to ask for the fullest possible powers of control but that at the same time they were of opinion that the intervention of Government in commercial matters, when found necessary, should be reduced to a minimum and they considered that in the Bill in question Government asked for undesirably wide powers.

The Committee said that the only real precedent which this Presidency had to go upon was the Act for the Regulation and Control of Transactions in Cotton, 1922, an Act which in effect gave a charter to an association, namely, the East India Cotton Association, Ltd., enabled the Board of Directors of that Association to make by-laws, subject to Government sanction, and provided that contracts contravening the by-laws should be void in law. It would be observed the Committee pointed out, that in that Act Government took no power to add to, vary, amend or rescind rules, nor did they take power to make rules in the event of no rules being made by those more directly interested. It was held, and in the opinion of the Chamber, rightly held, that the power to make rules should be left in the hands of those immediately interested, Government's safeguard lying in their right under the Act to refuse sanction to any rules that might appear to be bad in principle and in their further power to withdraw the charter after a limited period if the Association failed to make satisfactory rules.

The Committee said that this arrangement had worked exceedingly well in regard to the cotton market, and that the powers given to the East India Cotton Association had been exercised apparently to the satisfaction of Government; and they said that they were of the opinion that it would have been preferable to adhere to the same principles in the

endeavour to improve the rules, regulations, and control of the Bombay share market, whereas an examination of sub-clauses 3 and 6 of clause 4 of the Bill made it clear that Government proposed to take plenary powers in this connection. The Committee submitted that the intervention of Government on those lines was not called for and was undesirable, for satisfaction was not likely to result from the compulsory use by a commercial body of rules drawn up by Government, nor was it certain that such rules would in effect be used.

The Committee said that they would accordingly prefer Government to grant a charter (preferably to one body only) for one year only, and in the first instance to grant it only after Government had seen and approved of the first set of rules or by-laws. The Committee also stated that they would like the rules or by-laws to be drafted by those directly interested in the business of the Stock Exchange; and to ensure that rules or by-laws were drafted under the charter the Committee suggested that three months only should be allowed for the submision of such rules to Government, failing which trading in futures should be forbidden by law. The Committee further suggested that the charter should in any case be given for one year only in the first instance, in order to enable proper control to be retained in the light of current events.

In conclusion, the Committee stated that there were several matters with direct reference to the rules themselves to which their attention had been drawn by members of the Chamber, and they asked whether Government would be good enough to submit the first set of rules or by-laws to the various commercial bodies for an expression of opinion, before any form of charter was granted or any rules or by-laws sanctioned.

The Bill was introduced in the Bombay Legislative Council during the October session and referred to a Select Committee of which Mr. V. A. Grantham, M.L.C., was a member.

The Select Committee—

(1) so amended the Bill as to give Government the power of extending the Act to cities other than Bombay;

(2) inserted a new clause providing for the recognition by Government of stock exchanges after the publication of the draft rules;

(3) added a definition of a recognised stock exchange;

(4) thought it inadvisable for Government to have the power to vary the rules of a stock exchange of its own motion, and accordingly deleted sub-clauses 3 and 6 of clause 4 (as numbered above) and made the consequential amendments;

(5) provided for the publication of rules prior to sanction; and

(6) made an amendment to prevent the evasion of the Act by means of contracts between parties who were not members of a recognised stock exchange.

A few further amendments were made when the Bill was read a second time in the Council. A copy of the Bill as finally passed on the 29th October will, for purposes of record, be printed in full in *Volume* II.

TECHNICAL EDUCATION.

(*See Report*, 1924, *Vol. I, page* 330.)

At the fifth annual general meeting of the Associated Chambers of Commerce of India and Ceylon held on the 5th December 1923 the following resolution was unanimously adopted:—

"That in the opinion of this Association active promotion and expansion of forms of primary education of a nature preparatory for

technical education and training should be made an integral part of the general policy of the Government of India and of the local Governments and in addition polytechnic and night schools should be provided and assisted and a larger number of scholarships for training teachers abroad provided."

This resolution was communicated to the Government of India and the Provincial Governments. During March 1924 the Chamber received from the Associated Chambers a copy of a resolution issued by the Government of the Punjab detailing the steps taken by that Government to improve primary education, to provide schools for adults, and generally to disseminate knowledge among the illiterate. During November 1925, the Committee received from the Associated Chambers a copy of a letter from the Bengal Government giving similar information regarding the province of Bengal.

PROPOSED FEDERATION OF EMPLOYERS' ASSOCIATIONS.

(*See Report*, 1920, *Vol. I*, *page* 202.)

At the end of January 1925 the Committee received from the Associated Chambers of Commerce of India and Ceylon, for favour of their views, a copy of a letter that had been circulated by the Bombay Millowners' Association on the subject of the formation in India of a Federation of Employers' Associations.

The letter from the Millowners' Association referred first of all to the action that had been taken during 1920 towards the formation of an employers' federation. A meeting had been held under the auspices of the Millowners' Association and attended by representatives of employers and Employers' Associations from Calcutta, Madras, Cawnpore and other parts of India and it had been unanimously agreed that a Federa-

tion of Employers' Associations was desirable, and the general lines on which the proposed Federation should be constituted had been laid down. A small Committee had been appointed at the meeting to formulate a detailed constitution and rules, but unfortunately the untimely deaths of Mr. Rahimtoola Currimbhoy and Sir Vithaldas D. Thackersey had taken away the moving spirits of the Committee before any definite progress had been made.

The Millowners' Association then pointed out that during the last five years and particularly during the last two years they had realised the growing need for a more intimate union of employers' associations which would permit of—

(*a*) the interchange of ideas and views on broad questions of principle on which it would be manifestly advisable for employers to take concerted action;

(*b*) the submission of replies representing the joint views of all employers on proposals for legislation likely to affect all industries or a large number of the industries of this country;

(*c*) the inauguration of a concerted policy in regard to labour legislation;

(*d*) closer co-operation between the Employers' Associations and more extensive interchange of views;

(*e*) the formulation of suggestions for the development of industries in India—encouragement of Employers' Associations.

The following subjects were named as a few of those in respect of which employers might have taken concerted action:—

(*a*) the recent modifications in factory legislation;

(*b*) the Workmen's Compensation Act;

(*c*) the proposed trade union legislation ;

(*d*) maternity benefits ;

(*e*) the proposed legislation for the settlement of industrial disputes ;

(*f*) the new boiler laws and regulations ;

(*g*) the proposed legislation to provide for the weekly payment of wages, etc.

The Millowners' Association stated, that on all these questions Government had consulted, practically all the larger Employers' Associations of the country, and there had been some interchange of views amongst the different Associations. The Millowners' Association had been greatly impressed with the value of such co-operation and with the object of extending it they proposed, subject to support forthcoming from other bodies, to make another attempt to carry out the proposals initiated during 1920 towards the establishment of a Federation of Employers' Associations.

On an accompaniment to the Millowners' letter were set out draft rules and regulations for the proposed Federation which, it was suggested, might form a basis for discussion at a meeting of representatives of employers to be held in Bombay towards the end of February 1925, for the purpose of discussing the details incidental to the formation of the proposed Federation. The following draft rules, which are reproduced below, give the suggested aims and membership of the Association :—

1. The Federation shall be called the all-Indian Federation of Employers' Associations or the Industrial Federation f India or the all-India Employers' Association.

2. The Federation shall be established—

(*a*) To nominate delegates and advisers, etc., to represent the employers of India at the annual International Labour Conference of the League of Nations.

(*b*) To take all steps which may be necessary for promoting, supporting or opposing recommendations or conventions of International Labour Conferences.

(*c*) To take up, consider and discuss the objects on the agenda of each International Labour Conference.

(*d*) To take all steps which may be necessary for promoting and supporting legislative and other measures affecting, or likely to affect, directly or indirectly, all industries or a large number of the industries of India.

(*e*) To make representations to Local, Central. Imperial or International Authorities on any matter connected with the trade, commerce or industries of any or all of its members.

(*f*) To take all steps which may be necessary to promote, encourage, foster and protect the commercial and industrial development of India.

(*g*) To encourage, promote and foster the formation and development of Industrial Employers' Associations.

(*h*) To secure wherever possible, organised and concerted action on all subjects involving the interests of members.

(*i*) To inaugurate, foster and develop closer co-operation between Industrial Employers' Associations.

(*j*) To undertake special enquiries and initiate or support any action for securing the redress of legitimate grievances connected with the trade and commerce of members.

(*k*) To collect and circulate statistics and other information relating to the trade, commerce and industries of India.

(*l*) To co-operate with Government, public bodies or any other Association for the purpose of promoting all or any of the aims and objects of the Federation.

(*m*) And generally to do all that may be necessary in the interest of the realisation of the above aims and objects of the Federation directly or indirectly.

3. Any individual partnership or company engaged in any industrial enterprise in India and employing more than 10,000 workpeople or any Association of Employers whose members employ more than 20,000 workpeople shall be eligible for membership. ...

This rule was merely suggested as a basis for discussion. The Federation would be essentially for Employers' Associations but it was thought that some provision should be made to meet large individual concerns which could not conveniently join any existing Association. For example, there was no Association for employers connected with the Iron and Steel Trade, but it would be obviously unfair to exclude the Tata Iron and Steel Company from membership if they desired to join the Federation. The same remarks applied to other large concerns unconnected with any existing Associations. The desirability of admitting individual firms in special instances employing less than 10,000 workers might also be discussed.

It was pointed out that the affairs of the Federation would necessarily be conducted chiefly by correspondence. As regards the secretarial work of the Federation, it was suggested that the Secretary of the Association supplying the President for the year should be appointed Secretary of the Federation during the President's term of office.

The Millowners' Association's letter concluded with the three specific questions enumerated below :—

(1) Does your Association agree that it would be advisable to establish a Federation of Employers' Associations in India ?

(2) Would your Association be prepared to become a member of a Federation established for the objects roughly outlined in this letter ?

(3) Would your Association be prepared to send one or more delegates to attend a meeting to be held in Bombay towards the end of February 1925, for the purpose of—

(*a*) nominating the Employers' delegate to the next International Labour Conference.

(*b*) to discuss the details incidental to the formation of a Federation of Employers' Associations ?

The Associated Chambers invited the Committee's opinions as to what answers should be given by the Association to these questions.

After considering the aims and constitution of the proposed Federation, the Committee replied that—

(1) they agreed that it would be advisable to establish a Federation of Employers' Associations in India ;

(2) as the Associated Chambers of Commerce of India and Ceylon was not an Association of Employers, it did not appear to be eligible for membership of the proposed Federation ; and

(3) they were prepared, if so desired, to nominate a delegate to attend the preliminary meeting of the proposed Federation to be held in Bombay, to watch and report on the proceedings on behalf of the Associated Chambers.

It was subsequently learnt that the meeting had been postponed.

ASSOCIATION OF MANUFACTURERS OF THE EMPIRE.

The Chamber in March 1925 received a letter from the National Union of Manufacturers (Inc.), London, stating that as a result of the resolution quoted below, which was adopted at a Conference convened by the Canadian Chamber of Commerce in London during July 1924, it had been decided to convene in London during the summer of 1925 a conference of manufacturers of the British Empire, and enquiring whether the Chamber would nominate a delegate.

The resolution quoted by the National Union of Manufacturers was—

"Resolved that the time has arrived when vigorous steps to consolidate the trade interests of the Empire should be taken, and for that purpose a Conference of All Associations of Manufacturers in the Empire should be arranged."

The Committee replied that although they were naturally in sympathy with any movement to consolidate the trade interests of the Empire they could not see their way to accept the invitation as the Chamber was not an Association of Manufacturers.

PURCHASE OF STORES FOR THE PUBLIC SERVICES IN INDIA.

(*See Reports*, 1921, *Vol.* I, *page* 71 ; 1924, *Vol.* I, *page* 325.)

In the administration report of the Indian Stores Department for the year 1923-24 it was stated that the Central Departments of Government could with advantage have utilized the agency of the Stores Department for the purchase of a substantially larger proportion of their requirements than was actually entrusted to the Department. It was not however specified what branches of the Central Government failed to avail themselves of the services of the Stores

Department. As the Committee of the Chamber thought that this information was desirable they requested the Chief Controller in May 1925 to include this and other more definite information in the next and subsequent reports in order that the latter might be rendered fuller and more explanatory.

At the annual general meeting of the Associated Chambers of Commerce of India and Ceylon held on the 14th and 15th December 1925 the following resolution was proposed by the Upper India Chamber of Commerce and unanimously adopted :—

"That in view of the difficulty experienced by purchasing departments in making an accurate comparison between sterling and rupee tenders where tenders have been called for simultaneously in India and through the Indian Store Department, London this Association recommends the adoption of a conventional rate of exchange for the purpose of such comparison."

THE PHOTO-COPYING SYSTEM OF REGISTRATION.

(*See Report*, 1924, *Vol.* I, *page* 140.)

In the 1924 Annual Report, particulars are given of the Chambers' action in regard to the photo-copying system of registering conveyances, leases and mortgages introduced and extended in the Bombay Presidency during the last few years. As a result of various representations improvements have been effected and the Committee instructed the Chamber's representative not to support the motion opposing the system which was on the agenda of the July 1925 Session of the Legislative Council.

In this connection the Government of Bombay issued a Press Communique in November 1925 which stated, *inter alia*, that in view of the objections raised in various quarters against

the photo-copying system introduced in the Registration Department. Government had given very careful consideration to the question of the continuance of the system. On a perusal of the reports of the District Registrars in whose districts the system had been introduced and of the Inspector General of Registration, Government had come to the conclusion that the system was undoubtedly an improvement upon the old hand-copying system and should therefore be continued.

GOVERNMENT COMPETITION WITH PRIVATE ENTERPRISE.

(1) Jail Industries.

(*See Reports*, 1923, *Vol.* I, *page* 17 ; 1924, *Vol.* I, *page* 58.)

Towards the end of September 1925, the Chamber received through the Associated Chambers of Commerce of India and Ceylon a copy of a letter that had been received from the Upper India Chamber of Commerce who reported that their attention had recently been drawn to the fact that the Burma Government contemplated the installation of machinery for the manufacture of boots and shoes in the Insein Jail, the proposal being to erect plant capable of making 15,000 pairs per annum, and the approximate cost of the plant was Rs. 80,000. The stated object of the scheme was to give the prisoners a training which would enable them to earn their living on their release from jail. The Committee of the Upper India Chamber regarded this proposal as a deliberate and very serious interference with private enterprise. They could not accept as satisfactory the object alleged, for they could not believe that a training in jail in the manufacture of boots and shoes by machinery was going to afford a livelihood for the prisoners who would be compulsorily put to

this work. The Upper India Chamber had reason to believe that boots and shoes were not extensively manufactured by machinery in Burma and even if such factories did exist it was doubtful whether they would look to the jail to provide them with their labour or would willingly employ ex-convicts if other labour were obtainable.

The Committee of the Upper India Chamber had referred the matter to the Burma Chamber of Commerce for opinion, but that Chamber held the view that so long as Government restricted their activities to supplying the needs of Government departments only they could see no cause why they should interfere. This view, the Upper India Chamber asserted, would perhaps be unexceptionable if it were shown that Government departments in Burma experienced any difficulty in obtaining their supplies from private manufacturing sources at reasonable cost. This however was certainly not the case. The supplies hitherto had been ample and satisfactory, and in the matter of price it was certain that jail manufactured boots and shoes could compete with the products of private enterprise only if the manufacturing costs were diminished by the exclusion of labour charges. The unfairness of such competition was too obvious to need any stress. The Burma Chamber of Commerce did not indicate whether they approved of the alleged educational aspect of the proposal; perhaps they were satisfied that there was little force in any argument seeking to justify it. The Upper India Chamber concluded by saying that the action of the Burma Government afforded another and a particularly glaring example of Government competition with private enterprise and they trusted that the Associated Chambers, which had already set its face against such competition, would make an early and effective protest.

In replying to the Associated Chambers the Committee said that the Bombay Chamber had always been opposed to Government competition with private enterprise, but the question as to how jail labour should be utilised was an extremely difficult one and could not in their opinion, be put on the same footing as the general question of competition with private enterprise by Government. The Committee considered that the Associated Chambers should refrain from expressing an opinion on this matter until they had an opportunity of discussing it at an annual general meeting ; and they suggested that the Upper India Chamber might submit a resolution at the December 1925 meeting, dealing specifically with the employment of jail labour.

At the beginning of November 1925 Committee received a letter from the Associated Chambers stating that there was a good deal of difference of opinion on the subject, several Chambers having expressed the view that so long as Government restricted their activities to supplying only the needs of Government departments there was no necessity to interfere with their action. In these circumstances the Association did not make a representation to Government on the matter.

At one time the Madras Chamber intended proposing a resolution at the annual general meeting of the Associated Chambers of Commerce with reference to the competition of the Coimbatore Jail Cotton Mill. This would have afforded an opportunity of discussing the general question, but the resolution was subsequently withdrawn.

(2) SULPHURIC ACID.

(*See Report* 1924 *Vol. I page* 61).

A reference was made in the Chamber's report for 1924 to an alleged case of Government competition with private

enterprise which had occurred in connection with the sale of sulphuric acid by a Government cordite factory in the Madras Presidency. The Committee subsequently learnt that the Government of India had considered the matter and had decided that, in accordance with accepted policy, the sale of sulphuric acid by Government factories to commercial firms and private individuals must cease.

(3) Dapuri Workshop.

A member of the Chamber in November 1925 brought to the notice of the Committee that although they had quoted for certain cast iron work such as pipes, manhole frames and covers, etc., required by the Bombay Public Works Department at rates considerably lower than the rates at which the Government workshop at Dapuri, Poona, could undertake such work, the orders had nevertheless, on several occasions, been placed with the Government workshop for execution by them. It was understood that the Dapuri workshop was originally started with the object of effecting repairs to Government pump installations, etc., in the Poona district but that recently, presumably owing to the shortage of such work, they had extended their operations and were prepared to undertake foundry and other work on an extensive scale.

In addressing the Public Works Department of the Government of Bombay in the matter the Committee enquired whether, in the opinion of Government it was necessary to retain an establishment like the Dapuri workshop on so large a scale since it would appear that outside workshops were willing and able to carry out Government casting work at competitive rates and to complete large orders on more advantageous terms than the Dapuri workshop seemed ordinarily in a position to do.

(4) Chemical Analyser to Government.

At the end of September 1925 the Committee addressed the Government of Bombay on the subject of the private practice engaged in by the Chemical Analyser to Government and his assistants. It had been represented to them that the fees charged for analyses by those officials were so low that it was impossible for any outside firm to compete if rent, salaries, chemicals, depreciation, etc,, were to be taken into consideration.

The Committee stated that the Chamber had always been resolutely opposed to Government competition with private enterprise and that they had examined this matter with some care. They recognised however that pending the establishment of private analysts in this city it was necessary in the interests of all concerned that Government should permit their officers to undertake private analyses, but they were of the opinion they added, that the manner in which analyses were conducted by Government's officers should not be such as to preclude the establishment in due course, of private analysers. Obviously such preclusion would only take place if the fees charged by Government's officers were too low to cover the commercial cost of the analyses performed. The Chamber had therefore enquired of the Chemical Analyser to Government what fees he and his assistants were in the habit of charging for carrying out analyses on behalf of commercial houses, and from his reply it appeared that the Assistant Chemical Analysers charged fees very much lower than private analysts could afford to charge. In this connection the Committee pointed out that the fees charged, after a small deduction had been paid to Government, went into the pockets of the officers concerned, and they invited

Government's attention to the Bombay Civil Medical Code, Chapter XII, Section III, 2, which read—

"2. But the Chemical Analyser is allowed to receive fees for an analysis not effected on behalf of Government, and local bodies as mentioned below less four per cent. to defray cost of meterials, the analyser making his own arrangements with his subordinates in the department who may be willing to assist him."

Three questions therefore arose, *viz* :—

(*a*) did the 4% retained by Government cover the cost of the materials used ?

(*b*) was it advisable for Government to permit a fee to be charged that might not cover what would be the remaining out-of-pocket expenses and legitimate profit of a private practitioner ?

(*c*) should not Government lay down a definite scale of fees to be charged ?

As regards (*a*), if " materials " was intended to include the implements employed, 4 per cent. appeared to be a very small percentage of the fees to defray the cost of the expensive equipment which the Committee understood was required for this work, and they enquired whether 4% could really be taken as representing the amount required by a private practitioner who was under the necessity of supplying his own materials and implements.

As regards (*b*), the Committee invited an expression of opinion from Government, as it appeared to them that the charging of low fees for analyses might permanently preclude the establishment of private practitioners.

Beyond a formal acknowledgment of the Committee's letter no reply has, up to the time of writing this report, been received from Government.

PUBLIC HOLIDAYS IN 1925.

(1) The King Emperor's Birthday.

It will be recalled that during the last few years there has been much correspondence with Government on the subject of a mid-year holiday to enable banks to close their accounts without excessive night work and its consequent inconveniences and dangers of error. A holiday for this purpose was declared during 1922 and during 1923, but not during 1924. Early in 1925 the banks strongly urged Government to declare a mid-year holiday on the 30th June or the 1st of July, but the Government of Bombay declined to declare an extra holiday. They said that the most they would do would be to substitute a holiday on the 30th of June or the 1st of July for the Easter Monday holiday. The banks approved of this proposal but the Committee of the Chamber thought that it would be wholly unacceptable to the English community and they declined to support it. As an alternative solution of the problem they asked Sir Frank Nelson, M.P. (an ex-Chairman of the Chamber) to enquire in the House of Commons whether the holiday notified separately each year for the King Emperor's birth-day could not be observed on the 30th of June or the 1st of July instead of early in June as at present, and whether the date of its observance could not be notified at the same time as the other holidays, *i.e.*, during November of the previous year instead of during the year, as at present.

Sir Frank Nelson later informed the Committee that in reply to a question put by him in the House of Commons the Prime Minister declined to alter the existing practice in regard to the date of observance of the holiday but had noted the suggestion to notify the date of the holiday during the previous year. In this connection it may be of interest

to note that the date for the observance of the birthday of His Majesty the King Emperor was not notified in October 1925 when the list of the other holidays to be observed in 1926 was published.

(2) THE MAHOMEDAN HOLIDAYS.

In the Annual Report for 1924, Vol. I, page 320, will be found full details of the introduction by the Government of Bombay at the close of 1924 of a system, strongly opposed by the Chamber, of notifying during the previous year merely provisional or tentative dates for the days to be celebrated on account of the Mahomedan festivals of Bakri-id, Ashura and Barawafat.

It will be remembered that Government promised to give at least eight days' notice in advance of the actual date selected for each holiday, yet the official announcement that Bakri-id was to be celebrated on the 3rd July was received by the Chamber as late as the 29th June and this was preceded by unofficial advices to the effect that the 2nd July had been chosen.

The Committee took the opportunity of re-stating their objections to the new system which were forcibly illustrated by the confusion and inconvenience occasioned by the late and contradictory information regarding Bakri-id.

After bringing these facts to the notice of Government the Committee expressed the earnest hope that Government would re-consider their decision; for while they had no desire to offend the religious susceptibilities of any section of the population, it would, in their opinion, be perfectly feasible to pay due regard to Mahomedan feeling without causing general disturbance in business circles.

The Government of Bombay in reply informed the Chamber that arrangements had been made for earlier communication of the dates of the Mahomedan holidays through the Director of Information and it was believed that no inconvenience would be caused in future. Under the circumstances Government considered that there would be no necessity to reconsider their previous orders.

The list of holidays to be observed in 1926 was published by the Government of Bombay on the 13th October 1925 but no dates were notified for the Mahomedan festivals of Bakri-id, Ashura and Bara Wafat till the 12th November when tentative dates only were notified.

(3) Arrangements in Connection with the Death of her Majesty Queen Alexandra.

The Committee early in December 1925 addressed the Government of Bombay in regard to the arrangements that were made in Bombay in connection with the death of Her late Majesty Queen Alexandra. It was pointed out that considerable confusion prevailed as to these arrangements and a number of applications were received in this office enquiring whether it was proposed to set apart a day or part of a day on which commercial firms should close as a mark of respect. Unfortunately the Chamber was not in a position to give a satisfactory answer to such enquiries for it did not represent all the commercial interests in Bombay and it was obvious therefore that the lead in these matters must come from Government. It was true that a notification did appear in the *Bombay Government Gazette* under date 25th November directing that all public offices should be closed on Friday, 27th December 1925, but no indication was given that business houses should follow suit and the Banks and those commercial houses which dealt in Hundies and Drafts

obviously could not do so without a holiday under the Negotiable Instruments Act having been declared.

On the other hand the announcements that appeared in the public press were distinctly misleading. *The Times of India* on the 23rd November published an announcement to the effect that a memorial service would be held on the following evening at 6-30 in St. Thomas Cathedral. This was cancelled and the following day an Associated Press telegram from Calcutta stated that the Government of India requested local Governments to make arrangements for holding memorial services at 11-30 a.m. on Friday, the 27th, the time appointed for the service in Westminster Abbey. Finally it was learnt from a special notification No. 3825 in the *Bombay Government Gazette Extraordinary*, dated the 25th, a copy of which reached the Chamber's office on the evening of the 26th that a memorial service would be held in St. Thomas Cathedral at 6-30 p.m. on Friday, the 27th, The arrangements made by firms for closing their offices were, in consequence, chaotic, some houses closing early in the week others for a whole or portion of Friday afternoon and others again on Saturday. This was the more regrettable as the principal day affected was mail day and it would appear that the trouble might easily have been avoided had Government taken a clear line from the start which the business community would have been only to glad to follow. If Government early in the week had declared Friday, 27th November, to be a holiday under the Negotiable Instruments the Banks would have been obliged to close down, other offices would have done the same and much trouble and confusion would have been saved. In this connection the Committee added that they understood that in Calcutta, Madras and Rangoon the local Governments declared Friday to be a public holiday.

A further and more serious inconvenience however was caused by the arrangements made for closing the Post Office. On the morning of Friday, the 27th November, a notice appeared in the *Times of India* to the effect that parcels would be received for the homeward mail up to 6 p.m. and money orders up to 3 p.m. on Thursday, *i.e.*, the previous day." The inconvenience thus caused was intensified by the fact that the mail of the 28th should have carried the bulk of the Christmas parcel mail to England but owing to the lateness of the notice given much of it could not be sent.

EXHIBITIONS AND FAIRS.

Papers in connection with the following exhibitions and fairs were received during the year under review and were placed at the disposal of members interested :—

British Industries Fair, Birmingham, 16th to 27th February 1925.

British Empire Exhibition, Wembley, May to October 1925.

Swedish Annual Trade Fair, Malmo, 3rd to 9th August 1925.

International Trade Exhibition, New Orleans, September 1925.

13th Frankfort International Fair, 4th to 7th October 1925.

The New Zealand and South Seas International Exhibition, Dunedin, November 1925 to April 1926.

Sesquicentennial Exhibition at Philadelphia, June to November 1926.

Siam Kingdom Exhibition, Bangkok, 1926.

Viswa Bharat Luxmi Exhibition, Bombay, 1925-26.

LIST OF ACTS AFFECTING COMMERCE AND INDUSTRY PASSED BY THE INDIAN LEGISLATURE DURING THE YEAR 1925.

I. Indian Merchant Shipping (Amendment).

II. Indian Paper Currency (Amendment).

III. Workmen's Breach of Contract (Repealing).

V. Indian Income Tax (Amendment).

IX. Indian Ports (Amendment).

XI. Indian Merchant Shipping (Second Amendment).

XII. Cotton Ginning and Pressing Factories.

XIII. Indian Finance.

XIV. Indian Tariff (Amendment).

XV. Indian Stamp (Amendment).

XVIII. Indian Cotton Cess (Amendment).

XXII. Salt Law (Amendment).

XXV. Bamboo Paper Industry (Protection).

XXVI. Indian Carriage of Goods by Sea.

XXX. Indian Limitation (Amendment).

XXXI. Coal Grading Board.

XXXIV. Cotton Transport (Amendment).

XXXVI. Indian Ports (Amendment).

(*See Volume* **II**.)

COAL.

Imports of Coal into Bombay by Sea and Rail.

The following return of the imports of Coal into Bombay by Sea and Rail in the years 1919 to 1925 is printed for the information of members:—

From	1919.	1920.	1921.	1922.	1923.	1924.	1925.
By Sea.	Tons.	Tons.	Tons.	Tons.	Tons.	Tons.	Tons.
Europe (Private Owners).	1,530	283	214,389	238,156	84,513	58,489	52,970
Do. (Railways) ..	..	..	152,142	295,235	9,000	..	..
Australia (Private Owners)	1,604	5,863	13,291	19,764	25,963	12,359	8,675
Do. (Railways) ..	..	..	49,177	5,615	..	..	..
Japan (Private Owners) ..	700	3,297	18,320	48,154	1,483	2,197	7,090
Do. (Railways)	..	..	6,050	..	..	..	..
Africa (Private Owners).	33,489	14,590	146,228	185,020	294,776	211,619	227,597
Do. (Railways) ..	..	..	248,820	7,440	..	..	..
Other Ports (Private Owners)	..	302	..	..	..	1,267	130
Do. (Railways)..	..	..	..	..	..	..	..
Calcutta (Private Owners).	9,065	294,972	432,076	70,462	96,515	209,969	195,779
Do. (Railways) ..	..	..	53,687	..	..	..	..
Total—By Sea ..	46,388	319,807	1,334,190	857,846	512,250	495,860	492,231
Total—By Rail ..	1,353,724	963,262	413,204	207,421	210,610	186,346	90,746
Grand Total ..	1,400,112	1,282,569	1,747,394	1,065,267	722,860	682,206	582,977

WHEAT.

The total area reported for the season 1924-25 is 31,773,000 acres as against 31,181,000 acres last year showing an increase of 592,000 acres or 1·89 per cent. The total yield which has already been harvested is estimated at 8,696,000 tons as compared with 9,660,000 tons last year or a decrease of 964,000 tons or 9·97 per cent.

The following figures show the Total Acreage and Outturn of Wheat in each Official Year from 1884-85 to 1924-25:—

Years.	Area (in thousand Acres.)	Outturn (in thousand Tons.)
1884-85	27,820	8,013
1885-86	27,393	7,739
1886-87	26,735	6,391
1887-88	26,855	7,149
1888-89	25,912	6,362
1889-90	24,773	6,123
1890-91	26,576	6,876
1891-92	27,033	6,094
1892-93	27,759	7,649
1893-94	28,717	7,269
1894-95	28,422	6,999
1895-96	24,071	5,380
1896-97	20,580	5,363
1897-98	24,538	7,208
1898-99	25,370	6,838
1899-1900	18,688	5,357
1900-01	23,868	7,094
1901-02	23,446	6,091
1902-03	23,433	7,971
1903-04	28,413	9,641
1904-05	28,470	7,582
1905-06	26,295	8,579
1906-07	28,536	8,159
1907-08	22,806	6,104
1908-09	26,068	7,598
1909-10	28,018	9,591
1910-11	30,490	10,041
1911-12	31,141	9,925
1912-13	29,524	9,715
1913-14	28,475	8,358
1914-15	32,475	10,091
1915-16	30,320	8,652
1916-17	32,940	10,234
1917-18	35,487	9,922
1918-19	23,798	7,508
1919-20	29,949	10,122
1920-21	25,783	6,706
1921-22	28,207	9,830
1922-23	30,844	9,982
1923-24	31,181	9,660
1924-25*	31,773	8,696

* Subject to revision.

The fluctuations in the Total Exports of Wheat from India to Foreign Countries during the last 44 years are shown below :—

(1881-82 to 1924-25).

Years.	Tons.	Rs.	Years.	Tons.	Rs.
1881-82	995,050	8,62,00,618	1905-06	939,523	8,53,43,996
1882-83	709,688	6,08,88,136	1906-07	801,445	7,25,44,650
1883-84	1,050,070	8,89,58,112	1907-08	880,459	8,58,50,350
1884-85	792,494	6,31,60,182	1908-09	109,757	1,34,00,777
1885-86	1,053,446	8,00,53,311	1909-10	1,050,574	12,70,90,884
1886-87	1,113,181	8,62,59,856	1910-11	1,266,150	12,95,82,291
1887-88	676,908	5,56,23,733	1911-12	1,361,166	13,34,84,580
1888-89	880,570	7,52,32,794	1912-13	1,660,163	17,69,37,226
1889-90	690,110	5,79,26,147	1913-14	1,202,205	13,13,33,561
1890-91	716,024	6,04,24,260	1914-15	706,383	8,32,04,161
1891-92	1,515,335	14,38,20,022	1915-16	652,879	8,44,06,594
1892-93	748,672	7,44,03,835	1916-17	748,913	9,15,34,812
1893-94	607,842	5,19,39,850	1917-18	1,454,374	19,00,27,665
1894-95	344,506	2,56,62,468	1918-19	476,103	6,75,30,929
1895-96	500,208	3,91,43,765	1919-20	8,642	20,36,604
1896-97	95,531	83,64,498	1920-21	237,665	4,10,03,185
1897-98	119,630	1,34,11,515	1921-22	80,809	1,46,82,887
1898-99	976,024	9,71,96,877	1922-23	220,194	3,44,02,127
1899-1900	485,204	3,90,94,963	1923-24	636,252	9,11,80,928
1900-01	2,501	3,00,832	1924-25	1,111,691	17,19,49,952
1901-02	366,090	3,25,59,204			
1902-03	514,607	4,51,53,570			
1903-04	1,295,565	11,08,89,546			
1904-05	2,150,025	17,90,60,692			

ESTIMATE OF THE WHEAT CROP OF THE SEASON OF 1924-25.

Share of each Province and State of Area and Yield for 1923-24 *and* 1924-25.

000's Omitted.

Provinces and States.	Area.			Yield.			Increase or Decrease in last and Current Years (1923-24 and 1924-25).				Yield per Acre	
	Average of preceding 5 Years Acres.	Of Last Year's Crop (1923-24) Acres.	Of Current Year's Crop (1924-25) Acres.	Average of preceding 5 Years Tons.	Of Last Year's Crop. (1923-24) Tons.	Of Current Year's Crop (1924-25) Tons.	Area Acres.	Percentage.	Yield. Tons.	Percentage.	1923-24. lbs.	1924-25. lbs.
British Provinces.												
Punjab	8,531	9,672	9,657	2,982	3,535	2,574	— 15	·15	— 961	27·18	818	597
United Provinces	6,555	7,182	7,399	2,582	2,640	2,424	+ 217	3·02	— 216	8·18	823	733
Central Provinces and Berar	2,801	3,277	3,306	699	814	923	+ 29	·87	+ 109	13·39	556	625
Bombay	1,717	1,563	1,958	374	261	378	+ 395	25·27	+ 117	44·82	374	432
Bihar and Orissa (*a*)	1,121	1,226	1,175	475	466	473	— 51	4·15	+ 7	1·50	851	902
North-West Frontier Province	924	1,055	998	235	192	189	— 57	5·40	— 3	1·56	408	424
Bengal	119	120	126	27	23	25	+ 6	5·00	+ 2	8·69	429	444
Delhi	34	51	48	14	18	20	— 3	5·88	+ 2	11·11	791	933
Ajmer-Merwara	18	13	19	5	3	5	+ 6	46·14	+ 2	66·66	517	589
Total British Provinces	21,820	24,159	24,686	7,393	7,952	7,011	+ 527	2·18	— 941	11·83	737	636
Indian States.												
Punjab States	1,124	1,341	1,267	440	484	400	— 74	5·51	— 84	17·35	808	707
United Provinces State (Rampur)	99*	101	96	18*	16	13	— 5	4·95	— 3	18·75	354	303
Central Provinces States	103	100	104	20	25	22	+ 4	4·00	— 3	12·00	560	473
Bombay States	393	302	310	113	65	96	+ 8	2·64	+ 31	47·69	482	693
Central India States	1,523	1,970	1,923	285	377	391	— 47	2·38	+ 14	3·71	429	455
Gwalior State	1,197	1,482	1,426	321	418	379	— 56	3·77	— 39	9·33	632	595
Rajputana States	846	969	1,101§	178	245	293§	+ 132	13·62	+ 48	19·59	566	596
Hyderabad State	609	698	800	43	56	73	+ 102	14·61	+ 17	30·35	180	204
Baroda State	66	57	56	17	22	18	— 1	1·75	— 4	18·18	865	720
Mysore State	4	2	4	1	(*b*)	(*c*)	+ 2	100·00	..	..	336	224
Total Indian States	5,964	7,022	7,087	1,436	1,708	1,685	+ 65	·92	— 23	1·34	544	532
Grand Total	27,784	31,181	31,773	8,829	9,660	8,696	+ 592	1·89	— 964	9·97	694	613

(*a*) Excluding estimates for certain Orissa and Chota Nagpur Feudatory States, which report an area of 3,000 acres with a yield of 400 tons for 1924-25 as against 2,500 acres and 600 tons for 1923-1924.

(*b*) 300 tons. (*c*) 400 tons. * Average of preceding three years. § Including fourth forecast figures, from which later information has not been received.

The course of retail prices of wheat, as given in the *Gazette of India*, has been recorded in the reports for the last 32 years, and is here brought up-to-date:—

SEERS (OF 80 TOLAS) TO THE RUPEE.

		Punjab.	United Provinces.	Central Provinces.	Bombay.
March	1894	23·88	16·19	18·06	15·12
"	1895	21·62	15·19	14·56	14·56
"	1896	14·25	12·25	13·88	13·37
"	1897	8·25	8·88	9·00	7·75
	1898	14·37	12·94	11·19	9·56
"	1899	17·50	17·19	15·00	12·94
"	1900	14·82	12·31	9·44	7·69
"	1901	11·23	10·5	8·87	8·18
"	1902	15·56	14·31	12·75	9·19
"	1903	15·01	14·75	13·84	10·85
"	1904	16·85	15·67	14·76	13·24
"	1905	15·30	13·95	14·32	12·34
"	1906	14·04	11·40	12·30	8·88
"	1907	16·57	12·73	14·72	9·90
"	1908	8·56	7·81	8·25	7·75
"	1909	8·88	9·48	10·18	7·93
"	1910	11·33	10·26	11·18	8·48
"	1911	14·50	13·40	13·96	10·04
"	1912	11·49	11·50	11·96	8·47
"	1913	10·99	11·01	11·21	8·78
"	1914	10·85	9·69	10·09	8·72
"	1915	7·92	7·37	8·59	7·60
"	1916	10·80	9·82	10·43	8·39
"	1917	9·35	9·26	9·85	8·65
"	1918	8·15	8·40	8·69	6·06
"	1919	6·99	6·25	5·35	4·00
"	1920	7·28	6·38	5·80	4·94
"	1921	6·36	6·72	6·35	4·91
"	1922	4·72	5·23	5·65	4·68
"	1923	9·58	7·92	8·30	5·80
"	1924	10·11	8·53	9·27	5·89
"	1925	6·38	6·39	6·55	5·01

COTTON.

After an indifferent start the monsoon gave ample rain over the major portion of the cotton belt in August and September and by end of September crop prospects were distinctly bright. Deficient autumn rains subsequently somewhat modified the outlook in the Bombay circle. Government returned the acreage under cotton cultivation with 26,461,000 acres, an increase of about 12 per cent. over the preceding year, whilst the outturn was computed at about 17 per cent. over 1923-24. The increase chiefly

affected districts which feed Karachi, Tuticorin, and Madras' arrivals into Bombay advanced by about 10 per cent. only.

The following figures show the movement of cotton through Bombay during the season :—

	Bales.
Stocks on 1st September 1924 (including Mill stocks)	512,000
Arrivals during year ending 31st August 1925 (actual bales)	3,671,000
	4,183,000
Exports during year ending 31st August 1925.	
To Europe	713,000
„ U. S. A.	10,000
„ China	350,000
„ Japan	1,671,000
„ Other ports including Coast ports ..	23,000
	2,767,000
Up-country by Rail	73,000
Bombay Mill consumption	995,000
Carry over per 31st August 1925 ..	348,000
	4,183,000

A comparison of exports in 1924-25 with those of the preceding year shows that, whilst the total, thanks to increased takings on the part of China and particularly Japan, is about 52,000 bales in excess, exports to Europe fell from 1,104,000 bales, to 713,000 bales. This result is the direct outcome of the extreme cautiousness displayed by the local bazaar in the first quarter of the season and which stands in strange contrast to the reckless speculation which resulted in the crisis of November/December 1923. Throughout the first few months of the season the rates for

Indian cotton kept at a level which compared unfavourably with American cotton and European spinners therefore, resorted to increased purchases of American cotton. If all had gone well with Indian cotton a certain portion of these purchases would undoubtedly have been exchanged again later in the season when Indian rates had adjusted themselves somewhat, but unfortunately what promised to be a good crop was spoilt by untimely rain during the winter months, and most of the cotton forming the mainstay of the arrivals into Bombay, *i.e.* Omras, was of very low grade and this cotton in spite of its relative cheapness did not prove sufficiently attractive for European spinners. That the reduced takings on the part of European spinners of Indian cotton in general and of descriptions handled in the Bombay market in particular were purely consequential to the unfavourable parities is clearly borne out by the consumption figures. According to the International Cotton Bulletin the consumption of American cotton in European countries rose from 4,894,000 bales in 1923-24 to 6,355,000 bales in 1924-25, whereas the consumption of Indian cotton declined simultaneously from 1,448,000 bales to 1,291,000 bales. Japanse demand for Indian cotton also ran on a much reduced scale pending the adjustment of parities and its subsequent revival which finally resulted in Japan taking 360,000 bales more than the year before was primarily due to the fact that the markets for which Japanese mills cater require a large proportion of low counts for which Indian cotton furnishes the ideal raw material and on which average American cotton would be thrown away. Apart from this India profited by the gradual recovery of trade in Japan from the effects of the 1923 earthquake which is best illustrated by a comparison of the total cotton imports into Japan during the years 1923-24 and 1924-25 ending 31st August,

which are computed at 2,410,000 bales and 3,495,000 bales respectively.

Indian cotton contributed	1,378,000 bales	in 1923-24,
and	2,048,000 ,,	in 1924-25
Against American cotton	760,000 bales	in 1923-24
and	1,053,000 ,,	in 1924-25.

The Bombay Mill consumption increased by about 174,000 bales compared with the previous year but it would be wrong to interpret this increase as evidence of better trade. It has to be remembered that the consumption figure for 1923-24 was exceptionally low on account of mills having been idle for about 2 months and that the above increase for 1924-25 hardly represents the normal consumption of 2 months. As a matter of fact the position of the Bombay Mill Industry appears during the course of the season, to have gone from bad to worse; demand kept below production and stocks of manufactured goods accumulated in consequence. Competition of Japanese made yarns and cloth continued to be severely felt.

Price fluctuations during 1924-25 were remarkably small; Fully Good Broach, which contract furnishes a fairly good indication of the general trend of the market, opened the year @ Rs. 491 and went out on 25th August 1925 @ Rs. 456, having been at its lowest about middle of May @ Rs. 426. Fine Omra which under normal conditions supplies an even more reliable barometer of the market tendency already dropped out of the range of active contracts on the 25th March 1925, as in view of the shortage of tenderable cotton due to the untimely winter rains already alluded to it was deemed advisable to prohibit trading in this contract beyond March. This contract opened the year @ Rs. 465 dropped to Rs. 435 during December 1924 and recovered to Rs. 480 by the 25th of March, which latter rate reflects the tightness of the contract due to lack of tenderable cotton.

The following table gives details of arrivals into Bombay during the season with the total of the five previous years. (Actual weight converted into bales of 3½ cwts. each)

Seasons ending 31st August in each case :—

Varieties.	1919-20.	1920-21.	1921-22.	1922-23	1923-24.	1924-25.
	Bales.	Bales.	Bales.	Bales.	Bales.	Bales.
Khandeish	363,057	252,352	355,071	361,633	340,771	294,418
Central India	219,617	262,329	226,427	313,158	302,050	318,039
Barsi Nugger	200,299	61,421	224,223	217,580	206,073	208,453
Hyderabad-Gaorani	133,512	72,100	149,762	128,812	104,206	97,260
Berar	632,578	415,881	763,045	666,233	647,314	568,674
Central Provinces	268,287	270,833	267,147	272,566	268,766	257,466
Dholleras	271,785	198,353	317,414	440,075	184,907	314,207
N.-W. Provinces	182,894	166,729	170,053	84,929	122,536	132,499
Rajputana	53,379	95,012	153,576	135,270	90,203	83,667
Sind-Punjab	388,316	281,170	220,121	276,592	310,881	363,248
Broach	275,893	240,822	222,630	414,378	307,772	482,018
Compta-Dharwars	186,918	252,996	147,400	132,693	187,493	219,786
Westerns-Northerns	160,318	112,046	63,574	85,340	93,019	125,766
Coconada	10,925	17,493	8,365	4,182	2,888	2,397
Tinnevelly and Cambodia	57,957	63,857	64,238	47,384	30,322	41,361
Persians	2,841	292	3,226	5,737	9,764	6,908
Americans	.....	81,105	23,058	1,632	2	9,649
Egyptians	.....	2,699	2,050	1,421	3,718	648
Africans (East)	18,948	31,226	78,215	51,069	7,932	74,305
Comilla, Burmah and other Sorts			2,884	603	2 877	3,495
Total	3,427,024	2,878,716	3,462,479	3,641,287	3,291,494	3,634,164

The following table gives the actual clearances of Cotton from Bombay to different countries during the years ending 31st December 1925 and 1924 :—

Country of final destination.	1925.	1924.
	Bales.	Bales.
United Kingdom	74,026	98,463
France	131,283	125,534
Belgium	141,334	128,392
Holland	13,413	8,894
Denmark	150	3
Norway	30	168
Sweden	465	1,475
Germany	84,106	75,422
Spain	44,875	94,733
Portugal	156	.....
Italy	272,148	317,486
Austria	110	12,809
Roumania	165	.....
Greece	5	825
United States of America ...	9,719	19,700
Argentine Republic	.....	260
Straits Settlement	296	.....
Ceylon	5,679	4,323
Australian Ports	562	395
Japanese Ports	1,637,524	1,369,431
Chinese Ports	386,400	236,287
Other Foreign Countries ...	57	74
Calcutta and Coast Ports ...	18,126	25,375
Total ...	2,820,629	2,520,053

Comparative statement showing the actual clearances of Cotton from Bombay to different ports during the years 1925 and 1924.

To	1925.			1924.			Increase or Decrease.		Percentage.
	Six months ending 30th June.	Six months ending 31st December.	Total for 12 months.	Six months ending 30th June.	Six months ending 31st December.	Total for 12 months.			
	Bales.	Bales.	Bales.	Bales.	Bales.	Bales.		Bales.	
London	275	62	337	6	.....	6	+	331	...
Liverpool	47,591	20,260	67,851	84,381	10,866	95,247	—	27,396	28·76
Manchester	2,177	3,661	5,838	3,210	.....	3,210	+	2,628	81·86
Marseilles	4,448	1,198	5,636	2,483	791	3,274	+	2,362	72·14
Havre	14,063	4,213	18,276	22,812	3,608	26,420	—	8,144	30 82
Dunkirk	86,379	20,992	107,371	77,309	18,531	95,840	+	11,531	12·03
Antwerp	42,656	(b) 26,839	69,495	39,702	14,543	54,245	+	15,250	28 11
Ghent	44,312	28,052	72,364	58,432	15,715	74,147	-	1,783	2·40
Rotterdam	9,736	3,677	13,413	7,157	1,737	8,894	+	4,519	50·80
Copenhagen	.....	125	125	.....	.....	.....	+	125	...
Stavenger	.....	.....	.....	.....	3	3	—	3	...
Aarhus	25	.....	25	.....	.....	.....	+	25	...
Aalsund	30	.....	30	.....	.....	.....	+	30	...
Bergen	.....	.....	.....	168	.....	168	—	168	...
Gotnenburg	440	.....	440	660	45	705	—	265	37·58
Norkoping	25	.....	25	.....	.....	.....	+	25	...
Malmoe	.....	.....	.....	770	....	770	—	770	...
Hamburg	53,049	27,594	80,643	61,286	4,654	65,940	+	14,703	22·29
Bremen	1,221	1,717	2,938	9,425	57	9,482	—	6,544	69·01
Pasages	1,535	1,030	2,565	1,925	325	2,250	+	315	14·00
Barcelona	30,220	11,990	42,210	84,036	8,447	92,483	—	50,273	54·35
Malaga	100	.....	100	.....	.....	.....	+	100	...
Oporto	156	.....	156	.....	.....	.....	+	156	...
Trieste	(a) 69,896	38,643	108,539	(c) 119,188	(d) 18,032	137,220	—	28,681	20·90
Venice	50,155	23,284	73,439	48,611	(e) 20,705	69,316	+	4,123	5·94

NOTE—For notes see next page.

Comparative statement showing the actual clearances of Cotton from Bombay to differenet ports during the years 1925 and 1924—contd.

To	1925.			1924.			Increase or Decrease.	Per-centage.
	Six months ending 30th June.	Six months ending 31st December.	Total for 12 months.	Six months ending 30th June.	Six months ending 31st December.	Total for 12 months.		
	Bales.	Bales.	Bales.	Bales.	Bales.	Bales.	Bales.	
Genoa	63,888	19,392	83,280	83,387	17,807	101,194	— 17,914	17·70
Naples	3,750	1,050	4,800	19,635	1,630	21,265	— 16,465	77·42
Leghorn	2,200	.....	2,200	1,300	.....	1,300	+ 900	69·23
Piraeus	5	.....	5	200	50	250	— 245	98·00
Salonica	... ..	.....	....	575	.....	575	— 575	...
Constanza	165	.....	165	.....	.. ...	.....	+ 165	...
New York	8,669	300	8,969	19,000	500	19,500	— 10,531	54·00
Boston	300	300	600	200	.....	200	+ 400	200·00
Portland	.....	150	150	.....	.. ...	.....	+ 150	...
Buenos Ayres ..	... ..	....	.....	50	210	260	— 260	..
Signapore	296	....	296	.....	.....	.....	+ 296	...
Colombo	2,821	2,858	5,679	2,393	1,930	4,323	+ 1,356	31·36
Ido	... ...	57	57	.....	.....	.. ...	+ 57	...
Australian Ports ...	510	52	562	149	250	399	+ 163	40·85
Japanese Ports ...	1,170,409	467,115	1,637,524	989,271	380,160	1,369,431	+ 268,093	19·57
Chinese ports ...	327,460	58,940	386,400	213,840	22,447	236,287	+ 150,113	63·52
Other Foreign Ports	.....	....	....	10	64	74	— 74	...
Calcutta and Coast Ports	10,314	7,812	18,126	18,284	7,091	25,375	— 7,249	28·56
Total ...	2,049,276	771,353	2,820,629	1,969,855	550,198	2,520,053	Net Increase	300,576 or 11·92%

N. B.—The totals for each port cannot be taken separately as showing the actual imports of the country to which the said port belongs—fo some cases the named port is used as a transhipping port to other countries, as the underquoted notes will show :—

1925—(A) Including 110 bales for Austria. (B) 525 for Germany.
1924.—(C) Including 12,142 bales for Austria. (D) 440 Austria. (E) 220 Austria.

RAINFALL AT BOMBAY, 1843 TO 1925.

The following statement showing the Rainfall registered at the Colaba Observatory, Bombay, for each month during the years 1843-1925, is published for the information of members :—

Year.	January.	February.	March.	April.	May.	June.	July.	August.	September.	October.	November.	December.	Annual Total.
1843 ..	..	..	..	..	0·15	7·61	20·62	17·70	8·39	0·77	..	..	55·24
1844 ..	0·06	0·33	..	..	..	18·58	20·28	5·91	8·05	0·40	..	0·10	62·71
1845 ..	..	..	..	..	..	17·88	18·07	9·54	8·63	..	..	..	54·12
1846 ..	..	..	..	..	..	26·41	13·19	6·65	6·65	1·03	..	..	73·93
1847 ..	0·09	0·02	..	0·31	1·40	37·56	16·46	5·68	5·68	0·28	5·53	..	76·01
1848 ..	..	..	..	0·59	5·67	39·98	13·90	7·37	2·32	5·84	0·19	..	75·86
1849 ..	0·34	..	..	..	..	23·41	50·99	12·66	26·13	0·75	0·61	..	114·89
1850 ..	..	..	..	..	..	14·80	20·15	5·39	4·77	4·89	0·25	..	50·25
1851 ..	..	..	..	..	0·52	24·50	47·02	20·03	3·89	0·04	0·07	..	96·07
1852 ..	..	..	0·01	..	0·30	21·76	22·17	11·16	12·67	0·19	..	1·01	69·27
1853 ..	..	0·05	0·02	..	..	33·70	13·05	5·95	9·83	..	..	..	62·66
1854 ..	..	..	..	..	..	16·34	38·95	3·90	13·61	7·49	1·85	..	82·14
1855 ..	..	..	..	..	..	29·18	11·83	3·82	5·29	9·06	..	..	50·18
1856 ..	..	..	..	..	2·09	24·66	24·48	6·73	7·78	0·06	..	0·12	65·92
1857 ..	..	..	..	..	0·57	9·26	8·74	15·71	14·21	2·78	..	..	51·27
1858 ..	..	..	..	0·15	1·57	14·44	20·12	7·48	15·47	3·22	..	..	62·45
1859 ..	..	..	..	..	..	26·87	28·70	14·59	5·94	1·06	..	..	77·16
1860 ..	..	..	..	..	0·03	21·97	22·39	7·11	8·15	2·50	..	..	62·15
1861 ..	..	..	..	..	0·69	15·43	25·34	30·35	3·24	1·86	..	..	76·91
1862 ..	..	..	..	..	0·01	22·31	15·10	12·65	21·69	1·42	0·45	..	73·63
1863 ..	0·41	..	..	0·11	0·07	23·41	30·78	10·60	9·98	2·32	..	..	77·68
1864 ..	..	..	..	..	0·01	15·42	13·36	10·72	5·59	..	0·47	..	45·57
1865 ..	0·38	..	..	..	..	10·61	18·28	36·42	4·86	6·16	1·14	..	77·85
1866 ..	..	0·11	..	..	..	13·47	40·34	20·34	3·44	0·74	..	..	78·44
1867 ..	..	..	..	..	..	8·70	39·39	12·21	6·80	5·07	0·13	..	72·30
1868 ..	..	..	0·01	..	..	13·52	20·43	20·29	7·71	0·14	0·02	..	62·12
1869 ..	..	..	..	..	0·03	26·22	23·89	15·24	22·56	3·55	0·05	0·12	91·66
1870 ..	..	..	0·03	0·02	..	21·73	26·43	6·27	7·08	4·65	..	..	66·21
1871 ..	2·22	..	..	..	1·25	8·91	9·96	8·95	6·01	0·25	2·97	0·06	40·58
1872 ..	..	..	..	..	0·06	24·43	24·84	9·49	15·89	1·07	..	..	76·48
1873 ..	..	0·05	..	..	0·51	20·36	19·68	23·96	7·77	0·07	..	..	69·70
1874 ..	..	..	..	..	0·05	18·68	41·24	11·14	11·05	0·02	..	..	82·18
1875 ..	0·07	..	..	..	..	24·36	15·39	12·23	31·76	..	0·35	..	84·56
1876 ..	..	..	..	..	0·01	12·97	23·69	8·66	4·68	..	..	..	50·01
1877 ..	0·22	0·52	..	..	..	35·58	11·10	8·51	8·89	8·33	..	..	73·15
1878 ..	0·03	..	..	0·02	0·02	19·99	48·33	20·46	16·42	4·89	2·61	..	112·77
1879 ..	..	..	0·03	..	5·23	16·56	11·21	22·36	5·61	0·40	..	..	61·40
1880 ..	..	0·01	0·02	..	..	21·48	18·37	3·36	22·80	1·18	..	..	67·94
1881 ..	..	..	0·04	..	0·36	15·29	29·47	19·06	4·56	4·17	0·09	..	73·04
1882 ..	..	0·04	0·02	0·08	0·02	27·54	26·94	3·63	10·08	1·12	0·03	..	69·23
1883 ..	0·12	..	..	..	0·33	13·65	39·88	12·57	12·37	10·40	0·86	..	90·18
1884 ..	0·03	..	..	..	..	13·25	25·87	15·29	17·04	2·22	0·80	1·14	75·44
1885 ..	..	..	..	..	0·02	5·11	21·81	25·42	12·01	3·54	..	..	67·91
1886 ..	..	..	..	0·01	0·96	43·45	35·79	10·69	6·54	1·69	0·61	..	99·74
1887 ..	..	..	..	0·02	0·09	24·07	30·98	17·59	18·23	2·79	1·02	0·16	94·95
1888 ..	1·85	0·02	0·10	..	..	15·76	22·47	11·43	4·92	0·11	1·16	..	57·82
1889 ..	..	..	..	..	0·67	19·89	30·45	10·32	2·71	3·80	..	..	67·84
1890 ..	..	..	..	0·01	0·06	24·55	21·54	10·61	6·45	0·58	1·25	1·13	66·18
1891 ..	..	..	0·22	..	..	13·99	32·48	9·04	22·53	1·04	..	..	77·20
1892 ..	..	..	..	..	0·11	13·30	23·86	36·56	18·73	1·89	0·67	..	95·12
1893 ..	..	0·14	..	0·02	6·30	21·47	16·14	13·55	7·54	0·45	1·63	..	67·24
1894 ..	0·22	..	0·00	0·01	..	16·87	26·16	8·40	12·04	3·08	..	0·01	66·85
1895 ..	..	6·07	..	..	0·08	17·84	18·04	15·97	11·91	3·62	0·06	..	67·59
1896 ..	..	..	..	..	0·26	28·02	36·44	20·77	1·62	0·01	0·53	..	87·65
1897 ..	0·01	..	..	..	..	14·40	30·19	13·82	20·60	2·51	0·22	..	81·75
1898 ..	..	0·17	..	..	0·16	27·21	20·72	5·28	19·04	0·48	0·13	..	74·09
1899 ..	..	..	..	1·57	0·08	20·81	4·72	5·23	3·49	..	..	..	35·90
1900 ..	..	..	..	..	..	18·26	25·75	17·62	7·49	..	..	..	69·12

Year.	January.	February.	March.	April.	May.	June.	July.	August.	September.	October.	November.	December.	Annual Total.
1901 ..	0·74	..	..	0·04	0·01	25·36	32·70	14·27	1·81	0·39	..	..	75·..
1902 ..	..	..	..	..	..	9·77	16·96	10·53	27·11	0·78	0·01	0·81	71·97
1903 ..	..	..	0·17	..	7·79	19·75	24·82	18·23	7·82	5·91	..	..	84·49
1904 ..	..	..	0·07	..	0·02	15·10	10·14	5·72	1·81	0·56	..	..	33·42
1905 ..	..	0·08	..	..	..	6·53	15·30	4·35	6·16	0·20	1·04	..	33·56
1906 ..	..	0·15	..	..	..	12·91	18·34	20·92	3·98	..	..	..	56·30
1907 ..	..	0·27	..	0·08	..	22·48	59·05	15·99	2·26	0·67	..	..	100·73
1908 ..	0·09	0·07	0·06	..	..	12·39	23·65	9·87	6·79	0·62	..	..	53·54
1909 ..	..	..	..	..	..	16·60	30·05	8·52	16·05	..	..	..	71·22
1910 ..	..	..	..	..	0·03	23·50	6·50	18·15	15·25	4·29	0·14	..	67·86
1911 ..	0·06	..	..	..	0·04	10·85	15·24	17·09	2·96	..	0·27	..	46·51
1912 ..	..	..	..	..	0·43	10·79	25·40	9·90	3·26	0·65	3·62	..	54·05
1913 ..	..	0·07	..	..	..	25·81	33·33	3·72	5·75	2·35	..	..	71·03
1914 ..	..	0·08	..	0·07	..	16·65	30·13	13·27	21·06	0·01	0·18	..	81·45
1915 ..	..	0·30	0·69	0·06	0·36	39·78	14·62	8·45	10·78	2·55	0·02	..	77·61
1916 ..	..	..	..	0·04	0·07	23·43	22·78	19·51	14·59	4·79	0·72	..	85·93
1917 ..	..	1·68	..	..	0·88	14·96	13·26	32·18	16·92	19·96	..	..	99·54
1918 ..	..	..	1·46	..	11·00	10·82	4·25	4·81	3·11	..	0·09	..	35·54
1919 ..	0·11	..	..	..	..	16·31	31·30	0·85	8·03	1·54	0·18	..	68·32
1920 ..	0·99	0·33	..	..	..	8·16	22·00	5·18	4·05	0·34	..	..	41·05
1921 ..	..	..	..	..	..	26·74	35·68	10·36	13·02	0·22	..	..	86·02
1922 ..	..	..	..	..	..	26·48	31·15	5·08	6·95	0·61	..	0·14	70·41
1923 ..	..	0·05	..	0·02	..	7·19	43·26	8·72	18·32	..	..	..	77·56
1924 ..	..	..	..	..	..	7·46	16·73	15·43	12·13	0·06	0·38	..	52·19
1925 ..	..	..	.	.	2·78	27·86	8·38	7·71	3·82	0·22	0·37	..	50·82

RAINFALL OF THE YEAR 1925.

The following table is compiled from the Reports issued by the Meteorologist, Bombay, in order to present, in a condensed form, a definite record of the weather during the South-West Monsoon months of the past year :—

	STATIONS.	From 1st June to 31st Oct. 1925.			
		Actual.	Average.	Variation.	Annual Normal.
Baluchistan	Quetta	1·37	1·44	—0·07	9·75
Punjab.	Multan	2·40	5·08	—2·68	7·20
	Rawalpindi	26·69	23·01	+3·68	34·77
	Lahore	16·06	15·10	+0·96	19·62
	Hissar	11·25	11·69	—0·44	14·47
	Ambala	31·53	24·15	+7·38	30·49
	Delhi	18·99	23·04	—4·05	26·84
United Provinces	Agra	29·88	24·43	+5·45	26·90
	Mainpuri	29·17	24·01	+5·16	27·07
	Jhansi	30·19	33·91	—3·72	36·17
	Cawnpore	41·56	33·26	+8·30	35·92
	Allahabad	59·10	36·36	+22·74	39·06

	STATIONS.	From 1st June to 31st Oct. 1925.			
		Actual.	Average.	Variation.	Annual Normal.
Sind	Jacobabad	4·17	2·32	+1·85	3·68
	Karachi	3·40	5·90	—2·50	7·56
Rajputana.	Bikaner	6·48	9·75	— 3·27	11·76
	Ajmer	8·60	18·62	—10·02	20·65
	Jaipur	11·83	21·98	—10·15	24·21
	Kotah	20·91	26·26	— 5·35	28·23
	Mount Abu	37·02	58·55	—21·53	60·76
Kathiawar	Bhuj	3·02	13·78	—10·76	14·39
	Dwarka	8·73	12·79	—4·06	13·52
	Veraval	16·76	18·07	—1·31	18·80
	Rajkot	9·18	25·35	—16·17	26·29
	Bhavnagar Para	14·33	20·13	—5·80	21·20
Gujarat	Surat	24·58	40·23	—15·65	40·97
	Ahmedabad	21·91	27·97	—6·06	2 ·83
	Deesa	13·04	23·75	—10·71	24·70
Central India West.	Neemuch	32·28	27·53	—4·25	29·19
	Indore	17·00	31·26	—14·26	33.12
Central Provinces.	Jubbulpore	57·52	51·26	+6·24	55·11
	Saugor	47·38	42·02	+5·36	44·95
	Hoshangabad	37·82	46·05	— 8·23	48·83
	Khandwa	14·73	27·72	—12·99	29·63
	Akola	18·99	28·64	—9·65	31·35
	Amraoti	22·36	29·97	—7·61	33·05
	Nagpur	54·30	44·79	+9·51	48·97
	Chanda	38·51	47·69	—9·18	51·90
	Raipur	37·93	46·72	+11·21	50·83
Konkan	Bombay	47·69	69·03	—21·34	70·63
	Ratnagiri	69·67	97·34	—27·67	99·98
	Mormugao	77·00	89·93	—12·93	94·95
	Karwar	115·57	114·13	+1·44	120·12
Bombay Deccan	Malegaon	12·69	20·14	—7·45	22·23
	Ahmednagar	16·50	19·48	—2·98	22·33
	Poona	17·38	24·02	—6·64	27·11
	Sholapur	22·59	25·08	—2·49	28·45
	Bijapur	14·93	17·17	—2·24	20·90
	Belgaum	40·64	43·59	—2·95	50·13
Hyderabad	Aurangabad	12·92	24·83	—11·91	27·53
	Nizamabad (Indur.)	29·07	36·77	—7·70	40·08
	Hyderabad	28·69	27·67	+1·02	32·37
Malabar	Mangalore	128·25	114·38	+13·87	126·68
	Calicut	100·11	97·85	+11·26	117·16
	Cochin	70·57	86·37	—15·80	114·51
	Trivandrum	38·02	39·59	—1·57	64·51
Ceylon	Colombo	48·64	35·36	+13·28	84·16
Madras (excluding Malabar & Mysore).	Masulipatam	33·18	32·16	+1·02	41·59
	Bellary	11·10	15·02	—3·92	20·51
	Cudd pah	24 21	23·18	+0·23	31·23
	Madras	28·11	27·18	+0·93	50·74
	Bangalore	17 38	25·33	—7·96	35·37
	Coimbatore	11 66	12·17	—0·51	22·29
	Trichinopoly	17 39	18·54	—1·15	33·18
	Negapatam	18 19	21·03	—2·84	54·98

STATEMENT showing the total Measurement of Bales and Miscellaneous Packages with Receipts, Expenditure, &c.

Year ending.	No. of Bales and Packages measured.	Receipts.	Expenditure.	Surplus Receipts.	Excess of Expenditure.
		Rs.	Rs.	Rs.	Rs.
From 18th May 1870 to 30th November 1872	Not recorded	52,215	36,315	15,900	..
From 1st December 1872 to 30th November 1873	1,086,577	16,995	15,291	1,704	..
Year ending 30th November 1874 ..	1,402,379	21,707	18,986	2,721	..
Do. 30th Nov. 1875	1,474,470	23,039	22,009	1,030	..
Do. 30th Nov. 1876	1,240,034	19,375	22,355	..	2,980
Do. 30th Nov. 1877	1,101,318	18,324	21,561	..	3,237
Do. 30th Nov. 1878	1,040,961	20,837	23,287	..	2,450
Do. 30th Nov. 1879	887,100	28,808	20,140	8,668	..
Do. 30th Nov. 1880 ..	1,163,545	33,219	20,804	10,135	..
Do. 30th Nov. 1881	1,313,592	25,177	24,029	1,147	..
Do. 30th Nov. 1882	1,892,796	33,225	24,757	8,468	..
Do. 30th Nov. 1883	1,852,047	33,792	25,605	8,187	..
Do. 30th Nov. 1884	1,814,986	33,404	22,604	10,800	..
Do. 31st Dec. 1885	1,402,845	20,482	24,385	5,097	..
Do. 31st Dec. 1886	1,748,856	32,893	21,582	11,311	..
Do. 31st Dec. 1887	1,845,446	35,933	20,017	15,916	
Do. 31st Dec. 1888	1,659,273	36,371	21,057	15,314	..
Do. 31st Dec. 1889	2,156,604	43,042	21,648	21,394	..
Do. 31st Dec. 1890	2,335,935	45,872	23,171	22,701	..
Do. 31st Dec. 1891	2,012,900	39,533	23,402	16,131	
Do. 31st Dec. 1892	1,946,389	38,017	24,495	13,522	..
Do. 31st Dec. 1893	1,691,755	32,517	24,273	8,244	..
Do. 31st Dec. 1894	1,708,723	33,665	25,156	8,509	..
Do. 31st Dec. 1895	1,679,325	34,921	21,546	13,375	..
Do. 31st Dec. 1896	2,049,862	30,061	22,240	17,821	..
Do. 31st Dec. 1897	1,746,610	33,956	22,484	11,472	..
Do. 31st Dec. 1898	1,910,140	36,174	21,100	15,074	..
Do. 31st Dec. 1899	2,132,663	41,684	21,041	20,643	..
Do. 31st Dec. 1900	1,147,591	28,302	20,844	7,458	..
Do. 31st Dec. 1901	2,947,198	45,497	21,918	23,579	..
Do. 31st Dec. 1902	2,159,823	43,709	26,865	16,844	..
Do. 31st Dec. 1903	2,664,171	53,654	31,522	22,132	..
Do. 31st Dec. 1904	2,292,791	48,673	19,666	29,003	..
Do. 31st Dec. 1905	2,534,599	53,255	21,427	31,828	
Do. 31st Dec. 1906	2,685,432	54,215	23,516	30,699	
Do. 31st Dec. 1907	2,976,312	60,171	27,054	33,117	..
Do. 31st Dec. 1908	2,302,340	48,844	29,706	19,138	..
Do. 31st Dec. 1909	2,736,023	57,502	28,310	29,192	..
Do. 31st Dec. 1910	3,163,919	65,853	30,617	35,236	..
Do. 31st Dec. 1911	2,390,016	54,123	34,028	20,095	..
Do. 31st Dec. 1912	2,528,825	55,571	31,953	23,618	..
Do. 31st Dec. 1913	3,127,997	64,049	32,441	31,608	..
Do. 31st Dec. 1914	3,336,685	65,197	36,014	29,183	..
Do. 31st Dec. 1915	3,361,744	73,410	35,002	38,408	..
Do. 31st Dec. 1916	3,409,241	85,407	37,571	47,836	..
Do. 31st Dec. 1917	2,944,353	67,356	41,360	25,996	..
Do. 31st Dec. 1918	1,933,943	73,386	41,640	31,746	..
Do. 31st Dec. 1919	2,910,991	86,189	46,154	40,035	..
Do. 31st Dec. 1920	3,027,873	1,06,901	70,146	36,755	..
Do. 31st Dec. 1921	3,407,858	1,54,071	70,208	83,863	..
Do. 31st Dec. 1922	3,517,691	1,60,333	76,399	83,934	..
Do. 31st Dec. 1923	2,692,835	1,24,179	76,930	47,240	..
Do. 31st Dec. 1924	2,365,531	1,16,002	72,034	43,968	..
Do. 31st Dec. 1925	2,111,055	1,09,375	69,703	39,672	

Statement showing the total Measurement of Bales and Miscellaneous Packages, with Receipts for the years 1913 to 1925.

Years	Nett Bales certified.		Nett Miscellaneous Articles.		Nett Round Logs.		Extra Fees.		Nett Totals.	
	Number of Bales.	Nett Fees.	Number of Packages.	Nett Fees.	Number of Logs.	Nett Fees.	Articles certified.	Amount.	Packages.	Nett Fees.
		Rs. a. p.		Rs. a. p.		Rs. a. p.		Rs. a. p.		Rs. a. p.
1913	2,843,348	44,427 5 0	284,618	18,896 6 0	31	15 8 0	..	710 9 3	3,127,997	64,049 12 3
1914	3,099,996	48,437 7 0	236,676	15,872 8 6	13	6 8 0	..	880 12 6	3,336,685	65,197 4 0
1915	2,985,392	46,646 7 0	396,352	25,421 1 9	..	....	..	1,342 9 9	3,361,744	73,410 7 6
1916	2,872,260	44,879 1 0	536,981	38,340 15 9	..	....	..	2,187 11 3	3,409,241	85,407 12 0
1917	2,575,480	40,241 14 0	368,873	27,110 4 9	..	....	..	4 11 0	2,944,353	67,356 13 9
1918	1,361,026	21,266 0 6	572,917	39,263 11 0	..	....	..	12,856 12 9	1,933,943	73,386 8 3
1919	2,219,969	34,687 0 3	690,960	47,002 11 3	62	31 0 0	..	4,469 1 3	2,910,991	86,189 12 9
1920	2,461,224	50,540 0 0	566,474	54,005 12 6	175	87 8 0	..	2,268 8 6	3,027,873	1,06,901 13 0
1921	2,884,521	88,578 12 6	573,280	63,370 8 9	57	28 8 0	..	2,093 6 0	3,407,858	1,54,071 3 3
1922	2,942,899	91,965 9 0	574,697	63,748 13 3	95	47 8 0	..	4,571 7 0	3,517,691	1,60,333 5 9
1923	2,024,508	63,265 14 0	668,323	57,951 2 3	4	2 0 0	..	2,960 7 6	2,692,835	1,24,179 7 9
1924	1,723,813	53,869 2 6	641,718	58,174 5 9	..	.....	..	3,834 0 0	2,365,531	1,15,877 8 3
1925	1,579,403	49,356 5 6	531,652	55,700 2 6	..	....	..	4,318 7 6	2,111,055	1,09,374 15 6

BOMBAY CHAMBER OF COMMERCE.

Balance Sheet as at 31st December 1925.

LIABILITIES.	Rs. a. p.	Rs. a. p.	ASSETS.		Rs. a. p.	Rs. a. p.
			Cost of Office Motor Car		3,600 0 0	
			Less—Depreciation at 25 per cent. previously written off		1,800 0 0	
Sundry Creditors—						
Bank overdraft	....	75,091 13 8			1,800 0 0	
			Less—Depreciation at 25 per cent. written off this year		900 0 0	
						900 0 0
Auditors' Fee and bills for statistical and miscellaneous printing, stationery, Books and Periodicals. Contribution to the Provident Fund, &c., for December 1925, unpaid.	....	11,281 13 4	Cost of Statistical Department Furniture (Cyclostyling Machines, Typewriters, etc.)		4,688 2 0	
			Less—Depreciation at 25 per cent. written off ..		1,172 2 0	
						3,516 0 0
			INVESTMENTS.	Value on 31st December 1925.	Cost Price.	
				Rs. a. p.	Rs. a. p.	
Amount of Sinking Fund for the purpose of extinguishing the contingent liability *re*: depreciation in value of the Chamber's Provident Fund securities and guaranteed by the Chamber.	....	12,574 11 0	6 per cent. Government Ten Year Income Tax Free Bonds, 1930, for Rs. 40,000	41,500 0 0	40,000 0 0	
			6 per cent. Government Ten Year Income-Tax Free Bonds, 1932, for Rs. 40,000	42,025 0 0	41,675 0 0	
			5 per cent. Government Income Tax Free Loan, 1945-55, for Rs. 71,000.	70,955 10 0	71,000 0 0	
Chamber of Commerce Accumulated Fund—						
Balance on 31st December 1924	91,917 8 4			1,54,480 10 0		
Add—Amount transferred from the above Sinking Fund.	8,521 15 9		*Deduct*—Appreciation	1,805 10 0		
				1,52,675 0 0	1,52,675 0 0	1,52,675 0 0
	1,00,439 8 1					

Less—Excess of Expenditure over Income ..	16,187	4	7	84,252	3	6	*Provident Fund Depreciation Sinking Fund.* 6 per cent. Government Ten Year Income Tax Free Bonds, 1932, for Rs. 19,500	20,487	3	0	19,500	0	0			
							Deduct—Appreciation	987	3	0						
								19,500	0	0	19,500	0	0	19,500	0	0
							Interest accrued but not received on the Chamber's Investments of the General Fund and of the Provident Fund Depreciation Sinking Fund up to 31st December 1925				....			2,532	1	4
							Amount due by the Bombay Millowners' Association.				....			1,275	0	0
							Cost of 20 Shares of the Bombay Telephone Company, Limited				....			920	0	0
							Balance of Loan to Members of the Staff ..				....			150	0	0
							Cash Deposit with the Government of India, Central Publication Branch, Calcutta				....			100	0	0
							Cash in hand				....			1,632	8	2
Total Rs. ..	....			1,83,200	9	6	Total Rs. ..				....			1,83,200	9	6

We beg to report that we have audited the balance sheet of the Bombay Chamber of Commerce as above set forth, and have obtained all the information and explanations required. In our opinion this balance sheet is drawn up in conformity with the law and exhibits a true and correct view of the state of the Chamber's affairs according to the best of our information, and the explanations given to us, and as shown by the books of the Chamber.

A. F. FERGUSON & Co.,
Chartered Accountants,
Auditors.

BOMBAY, 16*th February* 1926.

V. A. GRANTHAM,
President.

A. K. GRAHAM,
Member of Committee.

R. SULIVAN,
Secretary.

BOMBAY CHAMBER OF COMMERCE.

Dr. *Income and Expenditure Account for the year ended 31st December 1925.* Cr.

EXPENDITURE.	Rs. a. p.	Rs. a. p.	INCOME.	Rs. a. p.	Rs. a. p.
To—			By—		
Subscription to Weather and Crop Reports	214 5 0		Subscriptions—		
Donations to the Sydenham College of Commerce	1,500 0 0		Chamber Membership	53,460 0 0	
Membership Subscription to the British Imperial Council of Commerce	28 10 0		Associate Membership	800 0 0	
Membership Subscription to the Associated Chambers	640 0 0		Statistical Returns	65,076 14 0	
Contribution towards Publications of Weather and Crop Reports for the year 1925	500 0 0		Statistical Miscellaneous receipts ..	1,727 2 0	
		2,882 15 0	Measurement Fees	1,09,374 15 6	2,30,438 15 1
Office Salaries	63,341 3 6		Balance of Receipts over Expenditure on Arbitration Fees	1,515 0 0	
Office Rent	9,325 0 0		Fees for issuing Certificates of Origin, etc.	1,941 0 0	3,456 0 0
Printing Miscellaneous Papers, Annual Report for 1924, &c.	12,296 15 0		Contribution from the Bombay Millowners' Association	....	3,215 0 0
Advertisements	62 0 0		Miscellaneous Receipts	....	349 6 0
Books and Periodicals	1,283 0 6		Interest on Investments	9,801 0 8	
Stationery	1,761 2 0		Dividend received from the Bombay Telephone Co., Ld.	20 0 0	9,821 8
General Charges	3,227 8 2				
Telephone Charges	440 0 0				
Fire Insurance Premium	23 7 0				
Contribution, Interest, &c., paid to the Provident Fund	12,907 10 3				
Law Charges	251 0 0				
Auditors' Fee	250 0 0				
Cost of Petrol, oil, etc., for, and upkeep of the office Motor Car ..	3,664 15 10				
Depreciation written off against the cost of office Motor Car	900 0 0				
Port Trust Ground rent	100 0 0				
Expenses in connection with testing of tonnage scales, &c.	20 0 0				
		1,09,852 14 3			

Statistical Department expenses—							
Salaries of the staff	24,804 0 0						
Cost of cyclostyling returns ..	10,440 13 8						
Printing returns	35,667 9 0						
Contribution to the railways ..	4,201 6 0						
Books and Periodicals	103 6 0						
Stationery	415 15 0						
Petty charges	517 0 9						
Depreciation written off on the cost of typewriters, cyclostyling machines, etc...	1,172 2 0						
		77,322 4 5					
Measurement Department expenses—							
Salaries of the Staff	64,052 13 5						
Printing charges	790 8 0						
Stationery	264 0 4						
Telephone rent	290 0 0						
Petty charges	386 15 0						
Bonus, pensions, gratuities, etc. ..	3,918 5 6						
		69,702 10 3					
Passages	4,174 8 8						
Travelling expenses	770 4 0						
		4,944 12 8					
Interest on overdraft		1,527 15 6					
Expenses in connection with the incorporation of the Chamber ..		700 10 8					
Total Rs. ..		2,66,935 2 9		Total Rs. ..			2,66,935 2 9
				Premium on conversion of certain Securities			3,467 8 0
							2,50,747 14 2
				Balance being excess of Expenditure over Income transferred to Chamber's Balance Sheet		....	16,187 4 7

Examined and found correct.

A. F. FERGUSON & Co.,
Chartered Accountants,
Auditors.

V. A. GRANTHAM,
President.

A. K. GRAHAM
Member of Committee.
R. SULIVAN,
Secretary.

BOMBAY, 16*th February* 1926.

THE BOMBAY CHAMBER OF COMMERCE PROVIDENT FUND.

Statement of Accounts from 1st January to 31st December 1925.

	Rs. a. p.	Rs. a. p.	Rs. a. p.
By Balance at credit of this account on 31st December 1924	....	....	1,58,521 4 9
Add—			
Subscriptions received from members	....	11,623 9 2	
Contributions paid by the Chamber of Commerce	....	11,623 9 2	
Interest	....	8,291 5 0	
Premium on Conversion of Investments	....	957 8 0	32,495 15 4
			1,91,017 4 1
Deduct—			
Claims paid to members	....	....	22,053 3 5
To Balance at credit of this account on the 31st December 1925	....	.. .	1,68,964 0 8*
Held thus—			
INVESTMENTS.	Value on 31st December 1925.	Cost Price.	
	Rs. a. p.	Rs. a. p.	
3½ per cent. Government Promissory Notes of the Loans of 1854-55 and 1900-01 for Rs. 6,000.	4,151 4 0	4,925 0 0	
4 per cent. City of Bombay Improvement Trust Bonds for Rs. 32,000	28,840 0 0	31,420 0 0	
4 per cent. Port Trust Bonds for Rs. 21,300	15,645 0 0	21,013 12 0	
4 per cent. Bombay Municipal Bonds for Rs. 3,500	2,607 8 0	3,627 8 0	
6 per cent. Government Ten Year Income-Tax Free Bonds, 1930, for Rs. 9,000 ..	9,337 2 0	9,000 0 0	
6 per cent. Government Ten Year Income-Tax Free Bonds, 1932, for Rs. 17,500 .	18,385 15 0	17,500 0 0	
5 per cent. Government Ten Year Income-Tax Free Bonds, 1933 for Rs. 12,000 ..	11,092 8 0	12,080 0 0	
5 per cent. Government Income-Tax Free Loan 1945-55, for Rs. 54,000	53,966 4 0	52,984 0 0	
	1,39,025 15 0		

Add—Depreciation in value of the above securities guaranteed by the Chamber	12,574 11 0		
	1,52,500 10 0	1,52,500 10 0	
Interest accrued on Investments but not received during the year	....	475 0 0	
Amount due by members	....	4,890 0 0	
Amount due by the Chamber	....	7,056 8 10	
Cash in the Imperial Bank of India	....	4,041 13 10	
			1,68,964 0 8*

*This represents :—

Balance at credit of members on 31st December 1925	..	Rs. 1,68,006-8-8
Add—Amount of Reserve Fund	..	„ 957-8-0
		Rs. 1,68,964-0-8

Examined and found correct.

A. F. FERGUSON & Co.,
Chartered Accountants,
Auditors.

V. A. GRANTHAM,
President.

A. K. GRAHAM,
Member of Committee.

R. SULIVAN,
Secretary.

BOMBAY, 16*th February* 1926.

MEMORANDUM

OF THE

Bombay Chamber of Commerce.

1. The name of the Association is "THE BOMBAY CHAMBER OF COMMERCE."

2. The Registered Office of the Association will be situated in the Province of Bombay.

3. The objects for which the Association is established are :—

(1) To encourage and promote a friendly feeling and unanimity among commercial men on all subject involving their common good.

(2) To promote and protect the trade, commerce and manufactures of India and in particular the trade, commerce and manufactures of the Bombay Presidency.

(3) To watch over and protect the general commercial interests of India or any part thereof and the interests of persons engaged in trade, commerce or manufacture in India and in particular in the Bombay Presidency.

(4) To consider all questions connected with trade, commerce and manufactures.

(5) To collect and circulate statistics and other information relating to trade, commerce and manufactures.

(6) To promote or oppose legislative and other measures affecting trade, commerce and manufactures.

(7) To adjust controversies between members of the Association.

(8) To arbitrate in the settlement of disputes arising out of commercial transactions between parties willing or agreeing to abide by the judgment and decision of the Association.

(9) To establish just and equitable principles in trade.

(10) To form a code or codes of practice to simplify and facilitate transactions of business.

(11) To maintain uniformity in rules, regulations and usages of trade.

(12) To communicate with Chambers of Commerce and other mercantile and public bodies throughout the world, and concert and promote measures for the protection of trade, commerce and manufactures and persons engaged therein.

(13) To acquire by purchase, take on lease, or otherwise lands and buildings and all other property movable and immovable which the Association, for the purposes thereof, may from time to time think proper to acquire.

(14) To sell, improve, manage, develop, exchange, lease or let, underlease, sublet, mortgage, dispose of, turn to account or otherwise deal with, all or any part of the property of the Association.

(15) To construct upon any premises acquired for the purposes of Association any building or buildings for the purposes of the Association and to alter, add to, or remove, any building upon such premises.

(16) To borrow or raise any moneys required for the purposes of the Association upon such terms and in such manner and on such securities as may be determined, and in particular by the issue of debentures or debenture stock charged upon all or any of the property of the Association.

(17) To subscribe to, become a member of, and co-operate with any other Association, whether incorporated

or not, whose objects are altogether or in part similar to those of this Association, and to procure from and communicate to any such Association such information as may be likely to forward the objects of this Association.

(18) To establish and support, or aid in the establishment and support of associations, institutions, funds of trusts calculated to benefit employees or ex-employees of the Association, or the dependants or connections of such persons, and to grant pensions and allowances and to make payments towards insurance, and to subscribe, donate or guarantee money for any charitable, patriotic or benevolent purposes or for any exhibition or for any public, general or useful objects.

(19) To pay out of the funds of the Association the costs charges and expenses preliminary and incident to the formation, establishment and registration of the Association, or of any other Association, and all expenses which the Association may lawfully pay, having regard to the provisions of the Indian Companies Act, 1913, of or incident to the raising of money for the Association, including brokerage and commissions for obtaining application for, or taking, placing, or underwriting Debentures or Debenture Stock.

(20) To give to any person, firm or company the right to apply for or guarantee the subscription of, at any time, any of the Debentures, Debenture Stock, or other Securities of the Association at any price or consideration to be agreed upon by the Committee for the time being of the Association and to annex any conditions or stipulations to such right of application as the said Committee may think proper

(21) To do all such other things as may be necessary for or incidental or conducive to the extension of trade, commerce or manufacture, or the attainment of the above objects or any of them.

4. The income and property of the Association whencesoever derived shall be applied solely towards the promotion of the objects of the Association as set forth in the Memorandum of Association and no portion thereof shall be paid or transferred directly or indirectly by way of dividend or bonus or otherwise howsoever by way of profit to the persons who at any time are or have been members of the Association or to any of them or to any person claiming through any of them. Provided that nothing herein contained shall prevent the payment in good faith of remuneration to any officers or servants of the Association or to any member thereof or other person in return for any service actually rendered to the Association or the payment of interest on money borrowed from any member of the Association.

5. The fourth paragraph of this Memorandum is a condition on which a license is granted by the Government of Bombay to the Association in pursuance of Section 26 of the Indian Companies Act, 1913.

6. The liability of the members is limited but if any member of the Association pays or receives any dividend, bonus or other profit in contravention of the fourth paragraph of this Memorandum his liability shall be unlimited.

7. Every member of the Association undertakes to contribute to the assets of the Association in the event of its being wound up during the time that he is a member, or within one year afterwards, for payment of the debts and liabilities of the Association contracted before the time at which he ceases to be a member, and of the costs, charges and expenses of winding up the same, and for the adjustment of the rights of the contributories amongst themselves such amount as may be required, not exceeding Rs. 50, or, in case of his liability becoming unlimited.

such other amount as may be required in pursuance of the last preceding paragraph of this Memorandum.

8. If upon the winding up or dissolution of the Association there remains, after the satisfaction of all its debts and liabilities any property whatsoever, the same shall not be paid to or distributed among the members of the Association, but shall be given or transferred to some other institution or institutions having objects similar to the objects of the Association, to be determined by the members of the Association at or before the time of dissolution and in default thereof by such Judge of the High Court of Judicature at Bombay as may have or acquire jurisdiction in the matter.

We, the several persons whose names and addresses are subscribed, are desirous of being formed into an Association in pursuance of this Memorandum of Association.

Names, Addresses and Descriptions of Subscribers.	Name, Address and Description of Witness.
L. S. HUDSON, Ballard Road, Bombay, Merchant. V. A. GRANTHAM, Forbes Building, Home Street, Bombay, Merchant. H. F. E. FREELAND, Agent's Office, Bombay, Baroda and Central India Railway, Bombay. T. E. CUNNINGHAM, 16, Bank Street, Bombay, Merchant. C. H. GOODALL, 9, Wallace Street, Bombay, Merchant. A. K. GRAHAM, Graham's Building, Parsee Bazar Street, Bombay, Merchant. J. MULLER, 1, Rampart Row, Bombay, Merchant. G. C. RICHARDSON, Parel Road, Byculla, Bombay, Merchant. W. P. G. TAGGART, Esplanade Road, Bombay, Banker.	Witness to these signatures— C. B. SAYER, Secretary, Bombay Chamber of Commerce, Bombay.

Dated this 21st day of May 1911.

ARTICLES OF ASSOCIATION

OF THE

Bombay Chamber of Commerce.

Adopted by Special Resolution of the Chamber passed at a Special General Meeting held on the twenty-first day of May 1924.

Preliminary.

1. In these Articles, unless there be something in the subject or context inconsistent therewith—

"The Chamber" means "The Bombay Chamber of Commerce" incorporated under Section 26 of the Indian Companies Act, 1913.

"Member" means a member of the Chamber.

"General Meeting" means a general meeting of the Chamber.

"The President" means the President of the Chamber.

"The Vice-President" means the Vice-President of the Chamber.

"The Committee" means the Committee of the Chamber elected in the manner prescribed by these Articles.

"The Secretary" means the Secretary to the Chamber.

"British Subject" for the purposes of these Articles means :—

(*a*) Any person born within His Majesty's dominions and allegiance whose parents were natural-born or

naturalised British subjects, provided that such naturalised parents have entirely renounced all allegiance to any foreign State.

(*b*) Any person born out of His Majesty's dominions whose parents were natural-born British subjects.

2. For the purpose of registration the Chamber is declared to consist of 200 members.

3. The Committee may, when they think fit, register an increase of Members.

4. The Chamber is established for the purposes expressed in the Memorandum of Association.

MEMBERS.

5. There shall be three classes of members, r amely, Chamber Members, Associate Members and Honorary Members.

6. Every individual, firm, joint-stock company, or other corporation respectively who or which was a Chamber or an Associate Member of the Chamber on the 29th day of February, 1924, shall *ipso facto* and without election be a Chamber or an Associate Member as the case may be, of the Chamber.

7. Merchants, bankers, shipowners, representatives of commercial, railway and insurance companies, brokers, and persons engaged in commerce, agriculture, mining or manufacture and persons engaged in or connected with art, science, literature or law, who are British subjects shall be eligible for election as Chamber Members.

8. Every person not being a British subject similarly engaged or interested, other than a subject of a State with which the British Empire was at war on the 25th March 1918 shall be eligible for election as an Associate Member.

9. Any firm engaged in commerce, agriculture, mining or manufacture and any joint-stock company or other corporation formed for any purpose or object connected with commerce, agriculture, mining or manufacture, may be admitted as a member of the Chamber and the provisions of these Articles relating to persons being candidates for membership and to persons being members of the Chamber shall, where not excluded by the context, apply to firms, joint-stock companies and other corporations, *mutatis mutandis*, subject nevertheless to the following conditions, namely :—

(*a*) Any firm of which all the members are British subjects and any company or corporation of British registration and management shall be eligible for admission as a Chamber Member.

(*b*) Any other firm, company or corporation not being a firm, company or corporation of which a partner, Director, Agent or Manager shall at the time of application for admission to membership be a subject of a State with which the British Empire was at war on the 25th March 1918, shall be eligible for admission as an Associate Member.

(*c*) Any firm, company or corporation being a Chamber Member other than a firm, company or corporation elected prior to the 25th March 1918, shall be deemed ineligible to continue a Chamber Member if, in the case of a firm, it shall cease to be composed entirely of partners who are British subjects and in the case of a company, or corporation, it shall cease to be of British registration and management, and upon the happening of any such events as aforesaid, the firm, company or corporation shall immediately give notice thereof to the Secretary

and the name of the firm, company or corporation shall be struck off the list of Chamber Members and entered in the list of Associate Members.

(*d*) Any firm, company or corporation being a member of either class shall be deemed ineligible to continue a member of the Chamber which, in the case of a firm, shall introduce as a partner, or, in the case of a company or corporation, shall elect as a Director, Agent or Manager any person who shall be at the time of such introduction or election a subject of a State with which the British Empire was at war on the 25th March 1918, and upon any such introduction or as election aforesaid (of which the firm, company or corporation shall immediately give notice to the Secretary) the name of the firm, company or corporation shall be struck off the list of members of the Chamber. In neither case shall the member whose name shall be so struck off the list of members of the Chamber be entitled to a refund of any portion of the annual subscription paid for the year in which the name of the member shall have been so struck off.

(*e*) Any firm, company or corporation which is a candidate for membership as a Chamber Member shall send with the proposal form provided for by Article 13 of these Articles a declaration, in the case of a firm, by one of the partners of the firm and in the case of a company or corporation, by one of its Directors, or, in either case, by any manager or officer of any such firm, company or corporation duly authorised by power-of-attorney that the firm, company or corporation, as the case may be, is eligible for election as a Chamber Member.

(f) All persons, firms, companies and corporations whose names shall appear in the register of the Chamber shall be entitled to attend or be represented at the meetings of the Chamber, but only those persons, firms, companies or corporations who or which shall have been admitted to membership as Chamber Members shall be entitled to vote.

10. An Associate Member shall not be entitled to vote for any purpose whatever, nor to hold any office in the Chamber, except as a member of a Sub-Committee of the Chamber, whereon he may vote. Subject as above Associate Members shall be entitled to all the privileges of Chamber Members.

11. Any firm, joint-stock company, or other corporation eligible for election as a Chamber or Associate Member may become a Chamber or Associate Member in their conventional or corporate name.

12. Subject to the provisions and restrictions contained in these Articles, the rights and privileges of membership may, in the case of a firm elected in their conventional name as a member of either class, be exercised by any partner in such firm, or by any person authorised by power-of-attorney or letter of procuration to sign the name of the firm, or to sign such name per procuration, and may, in the case of a joint-stock company or other corporation elected a member in its corporate name, be exercised by any responsible officer of such company or corporation.

13. A candidate for election either as a Chamber or Associate Member whether an individual, a firm, or joint-stock company or other corporation shall be proposed by one and seconded by another Chamber Member. The proposal form shall be sent to the Secretary and shall state the name in full of the candidate and in the case of a firm, the names of the partners thereof, their address, business and nationality, and if British, whether natura-

born or naturalised, and if naturalised, their previous nationality and date of naturalisation, and whether any of the partners has or have changed his or their name since the first of August 1914. If the candidate is a joint-stock company or other corporation the proposal form shall set out the nationalities of the Directors, Agents, and/or Managers, and shall state whether they are of British registration and management. In case the candidate shall have been previously proposed and not elected, the fact shall be stated and the number of times if more than one. In the event of the candidate being elected and it appearing subsequently at any time, to the satisfaction of the Committee, that any statement contained in such proposal form was incorrect in any material particular, the Committee may cancel the election and the member shall thereupon cease to be a member of the Chamber, but may be proposed and seconded again.

14. Upon receipt of an application for admission as set forth in Article 13 as a member of either class, the Secretary shall bring it before the Committee hereafter mentioned at their next meeting, when, if the candidate be eligible for election, the following provisions shall have effect, namely :—

(*a*) At least 3 days' notice shall be given to all Chamber Members stating the name of the candidate, together with the name of his proposer and seconder, and the dates of the opening and closing of the ballot. Voting shall be by papers signed by the Members and placed in the box provided for the purpose. Votes will be received up to 3 p.m. on the date fixed for the closing of the ballot. No vote by proxy shall be allowed.

(*b*) The ballot shall be open for seven consecutive days (exclusive of Sunday and all holidays under the Negotiable Instruments Act) which shall be fixed by the Committee.

(*c*) After 3 p.m. on the date fixed for the closing of the ballot, the ballot box shall be opened by the Secretary of the Chamber in the presence of a member of the Committee, nominated by the Committee for this purpose, who shall jointly declare in writing the result of the voting.

(*d*) No ballot shall be valid unless at least one-fourth of the Chamber Members shall have recorded their votes and one negative vote in every six votes recorded shall exclude.

(*e*) If the candidate shall be duly elected, his election shall be notified to him by the Secretary, and upon payment of his subscription, but not before, the candidate shall be entitled to the privileges and advantages of the Chamber according to his class of membership.

(*f*) No person, firm or joint-stock company who or which on ballot has been excluded, shall be again proposed as a member of either class until after the lapse of six months from the date of ballot.

15. The Committee shall decide any question which may arise as to the eligibility or otherwise under these Articles of any candidate for admission as a member of either class and their decision shall be final.

16. Except as hereinbefore provided a firm shall not cease to be a member by reason only of a change in the constitution of the firm occasioned by the admission or retirement or death of a partner provided the business of the firm is continued in the conventional name in which such firm was elected a member.

17. A firm, joint-stock company or other corporation shall cease to be a member upon any change being made in the conventional or corporate name of the firm, company or corporation.

18. Any member may withdraw from the Chamber on the 30th June or the 31st December in each year by giving not less than one calendar month's notice in writing to the Secretary of the intention of such member so to do, and upon the expiration of the notice such member shall cease to be a member. In the case of a member resigning on the 30th June of any year the Committee may at their discretion waive the subscription due by the member for the last six months of that year.

19. A member being a firm shall cease to be a member of the Chamber if the firm shall be adjudicated insolvent. A member being a company or corporation shall cease to be a member if an effective resolution shall be passed or an order made by a competent Court for the winding up of the company or corporation.

20. The annual subscription of each Chamber Member shall be Rs. 360 and of each Associate Member Rs. 300. Members of either class elected after the 30th June in any year shall pay half the above amounts for the remainder of that year. The first subscription of each new member shall be due on election and all other subscriptions shall be due on the 1st January in each year but may be made payable half-yearly.

21. Honorary Members shall not be required to subscribe to the funds of the Chamber.

22. Any member whose subscription shall be three months in arrear, and who shall not pay such arrears within one month after written notice calling for such payment, shall cease to be a member and the name of such defaulting member shall be removed by the Committee from the list of members. A member whose subscription is three months in arrear may not vote, and if he votes his vote shall not be counted.

23. A majority of three-fourths of the Chamber Members present and entitled to vote and voting at an annual or special general meeting of the Chamber may by resolution expel any

member of either class. Any such person, firm, company or corporation shall, from the passing of such resolution, cease to be a member of the Chamber.

24. A firm or joint-stock company or other corporation which shall be expelled under the last preceding Article shall be eligible for re-election after the expiry of one year from the date of expulsion provided not less than three Chamber Members in addition to the proposer and seconder concur in the proposal for re-election.

25. An individual who shall be expelled under Article 23 shall not be eligible for re-election.

26. Any member who shall by any means cease to be a member shall nevertheless remain liable for and shall pay to the Chamber all moneys which at the time of such member ceasing to be a member may be due from such member to the Chamber.

Honorary Members.

27. Officials and others indirectly connected with the trade, commerce or manufactures of India or who may have rendered distinguished service to the interests represented by the Chamber may be elected by the Committee Honorary Members of the Chamber.

28. Strangers visiting the Presidency may be admitted by the Committee as Honorary Members for a period not exceeding two months on the proposal of any Chamber Member whether a member of the Committee or not.

29. Honorary Members shall be entitled to receive the last published report of the Committee and to attend and speak but not to vote at any general meeting held during their membership, and may upon the invitation of the President, Vice-President or Chairman, as the case may be, attend under the like conditions any meeting of the Committee or of any departmental committee or sub-committee.

REGISTER OF MEMBERS.

30. A list or register of members shall be kept in which shall be set forth the names, nationalities (in the case of a company or corporation the place of registration) and address of the members, Chamber, Associate and Honorary, for the time being, and in which all the Committee shall at any time be empowered to call upon any member changes in membership from time to time taking place shall be recorded. Being a firm to declare the nationalities of the partners for the time being constituting the firm and being a company or corporation of the Directors for the time being thereof whether admitted to membership as a Chamber Member or as an Associate Member.

OFFICERS.

31. There shall be the following officers of the Chamber, namely, a President, Vice-President, seven Ordinary Members of Committee, a Secretary, an Assistant Secretary and an Auditor. The officers of the Chamber, with the exception of the Secretary Assistant Secretary and Auditor, shall act without emuneration.

32. The Committee shall ordinarily consist of nine members, namely, the President and Vice-President who shall be elected and seven other Members, who shall be nominated as in these Articles provided.

33. The following shall be the first officers of the Chamber, namely :—

President :—

L. S. Hudson, Esq., M.L.C.

Vice-President :—

V. A. Grantham, Esq., M.L.C.

Ordinary Members of the Committee :—

1. Major-General Sir Henry Freeland, K.C.I.E., C.B., D.S.O., M.V.O.
2. T. E. Cunningham, Esq.
3. C. H. Goodall, Esq.
4. A. K. Graham, Esq.
5. J. Muller, Esq.

6. Major G. C. Richardson, D.S.O., M.C
7. W. P. G. Taggart, Esq.

Secretary :—

C. B. Sayer, Esq.

Assistant Secretary :—

R. Ainscough, Esq.

Auditors :—

Messrs. A. F. Ferguson and Company.

34. The President, Vice-President and the nominated Members of the Committee shall retire at each Annual General Meeting. A retiring officer shall be eligible for re-election or renomination.

35. Any Chamber Member, any partner in or person holding a power-of-attorney or letter of procuration from a firm registered as a Chamber Member in their conventional name, and any person being a responsible officer of any joint-stock company or other corporation registered as a Chamber Member in its corporate name, shall be eligible for election as an officer of the Chamber.

36. During the tenure of office as President, Vice-President or as a nominated Member of the Committee by any partner in or person holding a power-of-attorney or letter of procuration from a firm registered as a Chamber Member in their conventional name or during the tenure of office as President, Vice-President, or as a nominated Member of the Committee by any person being a responsible officer of a joint-stock company or other corporation registered as a Chamber Member in its corporate name, no other partner or person representing the same firm, company or corporation, as the case may be, shall be eligible for election or nomination as a Member of the Committee.

37. If the President, Vice-President or any nominated Member of the Committee shall be absent from Bombay for a period of two consecutive months, the Committee may declare his office vacant, and he shall thereupon cease to be an officer of the Chamber.

Election of Officers.

38. On or about the 1st December in each year the Secretary shall issue a notice to all Chamber Members calling upon them to submit within 14 days the names of any Chamber Members or duly qualified persons as defined in Article 35, who may be willing to accept office if elected as President for the following year. Before the 31st December in each year the Secretary shall issue a notice to all Chamber Members embodying the names thus submitted and shall in such notice state the dates fixed by the Committee for the opening and closing of the ballot. No person shall be eligible for election as President who has not been nominated as in this Article prescribed. The name of the gentleman elected President shall be made known to all members within seven days from the date of the closing of the ballot.

After the result of the election for the President has been notified to members, a similar procedure shall be carried out for the election of the Vice-President. Any member who has failed to obtain election as the President may be nominated for election as the Vice-President.

39. The following rules with respect to the election of the President and the Vice-President and the nomination of the Members of the Committee shall have effect, namely :—

(*a*) Seven days' interval (exclusive of Sunday and all holidays under the Negotiable Instruments Act) shall be allowed between the opening and the closing of the ballot for the election of the President and the Vice-President.

(*b*) Votes shall be received up to 3 p.m. on the day fixed for the closing of the ballot.

(*c*) Voting shall be by papers signed by the members and placed in a box provided for the purpose. No vote by proxy shall be allowed.

(*d*) After 3 p.m. on the day fixed for the closing of the ballot in each case the ballot box shall be opened by the Secretary in the presence of a Scrutineer appointed by the Committee.

(*e*) Those gentlemen in whose favour the largest number of votes for the offices of President and Vice-President are recorded shall be considered elected.

(*f*) In the event of an equality of votes preventing the election of either office-bearer the Chamber Members shall vote afresh in the manner laid down above.

(*g*) The remaining seven Members of the Committee of whom four shall for preference be mercantile members, and three shall for preference be representatives of banking, railway and shipping interests, shall be nominated by the retiring Committee in conjunction with the newly elected President and Vice-President. The names of the gentlemen selected shall be submitted to the Annual General Meeting of the Members of the Chamber for confirmation.

h) If any vacancy shall occur in any year in the office of President or Vice-President during the interval between two Annual General Meetings the Committee may, if the vacancy shall occur within the period of eight weeks prior to the date on which it has been decided to hold the Annual General Meeting if such date be earlier than the 15th April and they shall if the vacancy shall not occur within the earlier of the abovementioned periods, proceed to the election in the manner laid down in Article 38 of a President or Vice-President, as the case may be, to fill the vacancy and the officer so

elected shall hold office until the next ensuing Annual General Meeting.

(i) The new Committee as so elected and nominated and confirmed shall take office on the day succeeding the day on which the Annual General Meeting of the Chamber shall be held and shall continue to act until the close of the day on which the next succeeding Annual General Meeting of the Chamber shall be held.

PRESIDENT.

40. The President shall preside at all meetings of the Committee, at all general meetings and over all deputations. He shall preside at the Annual General Meeting and address the members on such subjects as he may deem proper to bring to their notice, but such address shall not be taken to represent the views of the Chamber or of the Committee unless such representation is expressly indicated. The President shall have an original and in case of equality a casting vote at all meetings.

41. The President shall also at any time when he shall deem proper communicate to the Chamber or to the Committee such matters, and shall make such suggestions as may in his opinion tend to promote the prosperity and welfare and increase the usefulness of the Chamber, and shall perform such other duties as may be incidental to the office of President.

VICE-PRESIDENT.

42. The Vice-President in the absence of the President shall have the powers and perform the duties of the President.

THE COMMITTEE.

43. The Committee shall meet at such times as they may deem advisable and make such regulations as they think proper

as to the summoning and holding of meetings of the Committee and for the transaction of business at such meetings and the record of their proceedings shall be open to the inspection of the Chamber Members subject to such regulations as the Committee may from time to time deem expedient.

44. The Committee shall have power at any time and from time to time to appoint any other qualified persons to be a nominated member of the Committee to fill a casual vacancy and any person so appointed shall retain his office only until the next following Annual General Meeting of the Chamber.

45. The President, or in his absence the Vice-President shall be *ex-officio* Chairman of the Committee. In the absence of both President and Vice-President the Committee shall elect their own Chairman. The Chairman shall have an original and in case of equality a casting vote.

46. Three members of the Committee shall form a *quorum* for the transaction of business.

47. A yearly report of the proceedings of the Committee shall be prepared, printed and circulated for the information of the members of the Chamber at least seven days previous to the Annual General Meeting. Such report shall be submitted to the Annual General Meeting for confirmation, and shall be confirmed or otherwise dealt with or disposed of as the meeting shall determine.

48. The management of the business and funds of the Chamber shall be vested in the Committee who, in addition to the powers by these Articles expressly conferred upon them, may exercise all such powers and do all such acts and things as may be exercised or done by the Chamber and are not hereby or by law expressly directed or required to be exercised or done by the Chamber in General Meeting.

49. Without prejudice to the general powers conferred by Article 48 hereof the Committee shall have power :—

(*a*) To appoint any departmental committees or sub-committees and such departmental committees or sub-committees may be permanent or temporary or for special purposes as the Committee may determine.

(*b*) To delegate, subject to such conditions as they think fit, any of their powers to departmental committees or sub-committees, and to make, vary and repeal bye-laws or rules for the regulation of the proceedings of departmental committees or sub-committees.

(*c*) To make, vary and repeal bye-laws or rules for the regulation of the business of the Chamber, of the officers or servants or of the members of the Chamber, or of any department or section of the Chamber.

(*d*) To pay the costs, charges and expenses preliminary and incidental to the promotion, formation, established and registration of the Chamber.

(*e*) From time to time to appoint, and at their pleasure to remove or suspend, such Secretaries, officers, clerks, agents and servants, for permanent, temporary or special services as they may from time to time think fit and to determine their powers and duties and to fix their salaries, wages, commission or emoluments and to require security in such instances and to such amount as they may think fit.

(*f*) To purchase all articles and things which may from time to time be required by the Chamber, and to pay for the same in cash or otherwise as may be deemed expedient

(*g*) To purchase, take on lease, or otherwise acquire any land, building, houses, or other immovable property in the Presidency of Bombay as may be required or deemed expedient for the purposes of the Chamber.

(*h*) To undertake on behalf of the Chamber the payment of all rent and the performance of all covenants, conditions and agreements contained in or reserved by any deed or contract to which the Chamber may be a party, or which may have been assigned to the Chamber, to insure and keep insured, if deemed expedient, all or any of the buildings, articles or other property of the Chamber, to insure against the consequential loss through fire, of the Chamber's revenue and/or standing charges, to execute all deeds, agreements, contracts, receipts and other documents that may be necessary or expedient for the purposes of the Chamber.

(*i*) To commence, institute, prosecute and defend all such actions and suits as the Committee may deem necessary or expedient on the part of the Chamber and to compromise or submit to arbitration the same actions and suits as the Committee in their discretion may think fit.

(*j*) To make and give receipts, releases, and other discharges for money payable to the Chamber and for the claims and demands of the Chamber.

(*k*) To determine the manner in which bills, notes, receipts, acceptances, endorsements, cheques, releases, contracts and documents shall be signed or executed by or on behalf of the Chamber.

(*l*) To execute in the name and on behalf of the Chamber in favour of any member of the Committee or other person who may incur or be about to incur any personal liability for the benefit of the Chamber such mortgages of the Chamber's property (present and future) as they may think fit and any such mortgage may contain a power of sale and such other powers, covenants, and provisions as shall be agreed upon.

(*m*) To establish and support or aid in the establishment and support of associations, institutions, funds or trusts, calculated to benefit employees or ex-employees of the Chamber or the dependants or connections of such persons and to grant pensions and allowances and to make payments towards insurance and to subscribe, donate or guarantee money for any charitable, patriotic or benevolent purpose or for any exhibition or for any public, general or useful object.

(*n*) To invest and deal with any of the monies of the Chamber not immediately required for the purposes thereof upon such securities and in such manner as they may think fit and from time to time to vary or realise such investments.

(*o*) From time to time at their discretion to raise or borrow any sum or sums of money for the purposes of the Chamber and to secure the repayment of such moneys in such manner and upon such terms and conditions in all respects as they think fit and in particular by the issue of Debentures or Debenture Stock of the Chamber, charged upon the property and assets of the Chamber (both present and future).

(*p*) To enter into arrangements upon such terms and subject to such conditions as the Committee may deem desirable for working in connection with any Association organized for the protection or better development of any branch of trade, commerce or manufacture in Bombay or with like objects, that may apply to be allowed to work in connection with the Chamber, provided the objects for which such Association is or shall be formed are not inconsistent with the objects of the Chamber as defined in its Memorandum of Association.

(*q*) To make such bye-laws as the Committee may consider expedient for the regulation of the joint working of the business of any Association connected with the Chamber, or for the purpose of defining the terms and conditions of the joint working of the business of such Association or as may from time to time be agreed upon between such Association and the Committee.

SECRETARY.

50. The Secretary shall devote himself entirely to the business and affairs of the Chamber except in cases where he has received the special permission of the Committee. He shall have charge of all correspondence and shall keep an account of the funds of the Chamber and of funds connected with or in any way controlled by the Chamber. He shall keep accurate minutes of all meetings of the Chamber and of the Committee, of the Departmental Committees and Sub-Committees and of all Associations connected with the Chamber. He shall have the care of the rooms, furniture, library, pictures and of all documents belonging to the Chamber. He shall give notice of all meetings of the Chamber, of the Committee, of the Departmental Committees and Sub-Committees of the Chamber and of all Associations

working in connection with the Chamber. He shall duly notify members of their election, collect all dues from members of the Chamber or from any Committee or any Association working in connection with the Chamber. He shall prepare the annual report of the Chamber under the guidance of the Committee and the reports of all Committees and of all Associations connected with the Chamber and generally shall perform all such duties as are incidental to his office.

Assistant Secretary.

51. The Assistant Secretary, in the absence of the Secretary, shall perform all or any of the duties of the Secretary and all such of the duties of the Secretary as may be assigned to him from time to time by the Secretary with the sanction of the Committee.

General Meetings.

52. General Meetings of the Chamber shall be held at least once in every year and not more than fifteen months after the holding of the last preceding General Meeting and at such time and place as may be determined by the Committee. The above-mentioned General Meetings shall be called Annual General Meetings; all other General Meetings shall be called Special General Meetings.

53. The Committee may, whenever they think fit, and they shall upon a requisition made in writing by not less than any ten Chamber Members of the Chamber, forthwith proceed to convene a Special General Meeting.

54. Any requisition made by the Chamber Members shall express the objects of the meeting proposed to be called and shall be left at the Registered Office of the Chamber. It must be signed by the requisitionists and may consist of several documents in like form, each signed by one or more requisitionists.

55. Upon the receipt of such requisition, the Committee shall within fourteen days after the receipt thereof proceed to convene a Special General Meeting. If they do not proceed to convene the same within twenty-one days after the receipt of the requisition the requisitionists or a majority of them, may themselves convene a Special General Meeting to be held within three months from the date of the deposit of the requisition on such day and at such place as the persons convening the same may determine. In case at any such Special General Meeting a resolution requiring confirmation at another meeting is passed, the Committee shall forthwith convene a further Special General Meeting, and if they do not convene the same within seven days from the date of the passing of such resolution, the requisitionists or a majority of them may themselves in like manner but without a further requisition convene the meeting necessary to confirm the resolution. Any meeting convened under this Article by the requisitionists shall be convened in the same manner as nearly as possible as that in which meetings are to be convened by the Committee.

56. Save as hereinafter mentioned seven clear days' notice to the members specifying the place, day and hour of meeting and in case of special business the general nature of such business shall be given either by advertisement or by notice sent by post or otherwise served as hereinafter provided.

57. Where it is proposed to pass a Special Resolution the two meetings may be convened by one and the same notice and it is to be no objection to such notice that it only convenes the second meeting contingently on the resolution being passed by the requisite majority at the first meeting.

58. The accidental omission to give any such notice to any of the members shall not invalidate any resolution passed at any such meeting.

Proceedings of General Meetings.

59. The business of any Annual General Meeting shall be to receive and consider the income and expenditure account, the balance sheet and the reports of the Committee and of the Auditors to confirm the appointment of nominated members of the Committee, to appoint auditors and to transact any other business which, under these presents ought to be transacted at an Annual General Meeting.

60. All other business transacted at an Annual General Meeting and all business transacted at a Special General Meeting shall be deemed special.

61. No business shall be transacted at any General Meeting unless a *quorum* of members is present at the time when the meeting proceeds to business.

62. Three Chamber members personally present shall be a *quorum* for a General Meeting for the choice of a Chairman for the Meeting in the absence of the President and Vice-President of the Chamber and of all the nominated members of the Committee, or in default of any such member being willing to act, the consideration of the accounts and the report of the Committee and Auditors and for the adjournment of the meeting. Except for these purposes the *quorum* of a General Meeting shall be nine Chamber members present personally and entitled to vote.

63. If within fifteen minutes from the time appointed for the meeting a *quorum* is not present, the meeting, if convened upon the requisition of members, shall be dissolved ; in any other case it shall stand adjourned to such day in the next week and at such time and place as the Committee may appoint.

64. At any adjourned meeting the Chamber members present and entitled to vote, whatever their number, shall form a *quorum* and shall have power to decide upon all matters which

could properly have been disposed of at the meeting from which the adjournment took place if a *quorum* had been present.

65. The President or in his absence the Vice-President shall preside as Chairman at every General Meeting of the Chamber.

66. If there be no such Chairman or if at any meeting he shall not be present within fifteen minutes after the time appointed for holding such meeting or shall decline to take, or shall retire from, the chair, the nominated members of the Committee present shall choose some one of their number to be the Chairman of the meeting and if no such member of the Committee is present, or if all such members of the Committee present decline to take the chair, the members shall choose some one of their number to be Chairman.

67. The Chairman may, with the consent of the meeting, adjourn any meeting from time to time and from place to place, but no business shall be transacted at any adjourned meeting other than the business left unfinished at the meeting from which the adjournment took place.

68. At every General Meeting all questions shall be determined immediately by a show of hands.

69. A declaration by the Chairman of any General Meeting that a resolution has been carried thereat upon a show of hands shall be conclusive and an entry to that effect in the book of proceedings of the Chamber shall be sufficient evidence of the fact without proof of the number or proportion of the votes recorded in favour of or against such resolution.

70. In the case of an equality of votes upon any question at any meeting the Chairman of the meeting shall be entitled to a casting vote in addition to his own vote as a member.

71. One month's notice at the least specifying the place, the day and hour of the meeting and the nature of the special

business shall be given of any Special General Meeting convened to consider, revise or amend the bye-laws or rules relating to Arbitrations, or to the Measurement Department of the Chamber or to revise or amend the Chamber's Schedule of Commission Charges or the Chamber's Tonnage Schedule for the Port of Bombay.

72. Three months' notice at the least, specifying the place the day and the hour of the meeting and the nature of the special business shall be given of any Special General Meeting convened to revise, alter or amend the regulations of the Chamber as contained in these Articles of Association.

Votes of Members.

73. Every Chamber Member shall have one vote.

74. Any number of representatives of a firm registered as a Chamber Member in their conventional name or of any joint-stock company or other corporation registered as a Chamber Member in its corporate name may attend any General Meeting but only one of such representatives shall be entitled to vote.

Minutes.

75. The Committee shall cause minutes to be duly entered in books provided for the purpose—

(*a*) Of all appointments of officers ;

(*b*) Of the names of the Members of the Committee present at each meeting of the Committee and of any Sub-Committee ;

(*c*) Of all orders made by the Committee and any Sub-Committee ;

(*d*) Of all resolutions and proceedings of General Meeting and of meetings of the Committee and any Sub-Committee ;

and any such minutes of any meeting of the Committee or of any Sub-Committee or of the Chamber if purporting to be signed by the Chairman of such meeting or the Chairman of the next succeeding meeting shall be receivable as *prima facie* evidence of the matters stated in such minutes.

ACCOUNTS.

76. The Committee shall cause proper books of account to be kept of the transactions of the Chamber and of the assets, credits and liabilities thereof, which books of account shall be kept at the Registered Office of the Chamber or at such place or places, and in the charge of such person or persons as the Committee may from time to time direct.

77. The Committee shall from time to time determine whether and to what extent and at what times and places, and under what conditions and regulations the accounts and books of the Chamber or any of them shall be open to the inspection of the members (not being members of the Committee) and no member (not being a member of the Committee) shall have any right of inspecting any account or book or document of the Chamber except as conferred by law or authorised by the Committee or by the Chamber in General Meeting.

78. At the Annual General Meeting in each year the Committee shall lay before the Chamber an income and expenditure account and a balance sheet containing a summary of the property and liabilities of the Chamber made up to a date not more than six months before the meeting from the time when the last preceding account and balance sheet were made up, or in the case of the first account and balance sheet from the incorporation of the Chamber.

79. Every such balance sheet shall be accompanied by a report of the Committee as to the state and condition of the

Chamber and as to the amounts (if any) which they may have resolved to carry to Reserve Fund or any Sinking Fund and to depreciation according to the provisions in that behalf hereinbefore contained and the statement, report, and balance sheet shall be signed by at least two members of the Committee and countersigned by the Secretary.

80. A printed copy of such account and balance sheet and report of the Committee and Auditors shall, at least seven days previous to the meeting, be served on every Chamber Member of the Chamber in the manner in which notice are hereinafter directed to be served and a copy shall also be deposited at the Registered Office of the Chamber for the inspection ot Chamber Members during a period of at least seven days before the meeting.

AUDIT.

81. Once at least in every year the accounts of the Chamber shall be examined and the correctness of the Income and Expenditure Account and balance sheet ascertained by one or more Auditor or Auditors.

82. The Chamber at each Annual General Meeting shall appoint an Auditor or Auditors to hold office until the next Annual General Meeting and the following provisions shall have effect, that is to say :—

(*a*) If an appointment of auditor is not made at an Annual General Meeting, the Government of Bombay may, on the application of any Chamber Member of the Chamber, appoint an Auditor for the current year and fix the remuneration to be paid to him by the Chamber for his services.

(*b*) A member of the Committee or other officer of the Chamber and a partner of such member or officer

and any person in the employment of such member or officer shall not be capable of being appointed an Auditor of the Chamber.

(*c*) A person other than a retiring Auditor shall not be capable of being appointed Auditor at an Annual General Meeting unless notice of intention to nominate such person to the office of Auditor shall have been given by a Chamber Member to the Secretary not less than fourteen days before the meeting and the Secretary shall send a copy of any such notice thereof to the Chamber Members either by advertisement or in any other manner allowed by the Articles not less than seven days before the meeting.

Provided that if after notice of the intention to nominate an Auditor has been so given, an Annual General Meeting is called for a date fourteen days or less after the notice has been given, the notice though not given within the time required by this provision shall be deemed to have been properly given for the purpose thereof, and the notice to be sent or given by the Chamber may, instead of being sent or given within the time required by this provision, be sent or given at the same time as the notice of the Annual General Meeting.

(*d*) The first auditors of the Chamber may be appointed by the Committee, and if so appointed shall hold office until the first Annual General Meeting unless previously removed by a resolution of the Chamber Members in General Meeting in which case the Chamber Members at that meeting may appoint Auditors.

(*e*) The Committee may fill any casual vacancy in the office of Auditor but while any such vacancy continues the surviving or continuing Auditor or Auditors (if any) may act.

83. The remuneration of the Auditors shall be fixed by the Chamber in General Meeting except that the remuneration of any Auditor appointed to fill any casual vacancy may be fixed by the Committee.

84. Every Auditor of the Chamber shall have a right of access at all times to the books and accounts and vouchers of the Chamber and shall be entitled to require from the Committee and Officers of the Chamber such information and explanations as may be necessary for the performance of the duties of the Auditors.

85. The Auditors shall make a report to the members on the accounts examined by them, and on every balance sheet laid before the Chamber in General Meeting during their tenure of office and in every such report shall state—

(*a*) Whether or not they have obtained all the information and explanation they have required, and

(*b*) Whether, in their opinion, the balance sheet referred to in the report is properly drawn up so as to exhibit a true and correct view of the state of the Chamber's affairs according to the best of their information and the explanations given to them and as shown by the books of the Chamber.

86. The balance sheet shall be signed on behalf of the Committee by two of the Members of the Committee and the report

of the Auditors shall be attached to the balance sheet or there shall be inserted at the foot of the balance sheet a reference to the report and the report shall be read before the Chamber in General Meeting.

87. Every account of the Committee, when audited and approved by a General Meeting, shall be conclusive except as regards any error discovered therein within three months next after the approval thereof. Whenever any such error is discovered within that period the account shall forthwith be corrected and thenceforth shall be conclusive.

NOTICES.

88. A notice may be served upon any member personally or by sending it through the post in a prepaid letter addressed to such member at such member's registered address.

89. Any notice sent by post shall be deemed to have been served at the time when the letter containing the same would be delivered in the ordinary course of the post.

SEAL.

90. The Committee shall forthwith provide a common seal for the purposes of the Chamber and shall have power from time to time to destroy the same and substitute a new seal in lieu thereof and shall provide for the safe custody of the seal for the time being and it shall not be used except by the authority of the Committee and in the presence of the President or Vice-President of the Chamber.

91. Deed bonds and other contracts under seal made on behalf of the Chamber sealed with the common seal of the Chamber and signed by the President or Vice-President and countersigned by the Secretary or the person acting as Secretary shall be deemed to be duly executed.

Names, Addresses and Descriptions of Subscribers.	Name, Address and Description of Witness.
L. S. HUDSON, Ballard Road, Bombay, Merchant. V. A. GRANTHAM, Forbes Building, Home Street, Bombay, Merchant. H. F. E. FREELAND, Agent's Office, Bombay, Baroda and Central India Railway, Bombay. T. E. CUNNINGHAM, 16, Bank Street, Bombay, Merchant. C. H. GOODALL, 9, Wallace Street, Bombay, Merchant. A. K. GRAHAM, Graham's Building, Parsee Bazaar Street, Bombay, Merchant J. MULLER, 1, Rampart Row, Bombay, Merchant. G. C. RICHARDSON, Parel Road, Byculla, Bombay, Merchant. W. P. G. TAGGART, Esplanade Road, Bombay, Banker.	Witness to these signatures— C. B. SAYER, Secretary, Bombay Chamber of Commerce, Bombay.

* Dated this, 1st day of May, 1924.

By-Laws for the election of Members of the Chamber as Trustees of the Port of Bombay.*

(Adopted at a Special General Meeting of the Chamber, held on the 24th September 1924.)

1. Chamber members only shall be eligible for election as Trustees of the Port of Bombay.

2. The Committee of the Chamber shall as and when necessary invite applications from Chamber members for election as Trustees of the Port of Bombay, and shall fix the date on which the ballot shall be opened.

3. Any Chamber member desirous of becoming a candidate for election as a Trustee of the Port of Bombay shall signify in writing such his desire to the Secretary seven clear days before the date fixed for the opening of the ballot.

4. If the number of candidates for election shall be the same as the number of vacancies, the candidates shall be deemed to be elected.

5. If the number of candidates for election shall exceed the number of vacancies, the Secretary shall send the names of the candidates to each Chamber member three clear days before the date fixed for the opening of the ballot.

6. The ballot shall remain open for three consecutive days (exclusive of Sunday and Bank Holidays) from 10-30 a.m. to 4 p.m. on each day.

7. The voting shall be by papers signed by the Chamber members and deposited in a box provided by the Committee for the purpose. No vote by proxy shall be allowed.

* These by-laws also apply to the election of the Chamber's representatives on the Board of the City of Bombay Improvement Trust, the Bombay Municipal Corporation, and the Bombay Development Board Advisory Committee.

8. No vote shall be received for any candidate whose name has not been circulated by the Secretary under Rule 5 hereof.

9. No vote shall be received from any person who is not a Chamber member.

10. After 4 p.m. on the day fixed for the closing of the ballot, the ballot box shall be opened by a Scrutineer (previously appointed by the Committee) and the Secretary who shall jointly declare in writing the result of the voting.

11. The candidate, or where there is more than one Trustee to be elected, the candidates, not exceeding the number of Trustees to be elected, who has or have the largest number of votes shall be declared duly elected.

12. In the event of an equality of votes preventing the due election of any of the candidates, the Chamber members shall vote afresh in the manner above laid down in respect of the candidates having the equal number of votes.

13. In the event of a casual vacancy or the temporary absence of a Trustee, the same course shall be followed in the appointment of a substitute.

Regulations governing the appointment of arbitrators and umpires appointed by the Chamber in all disputes other than those conducted under the Chamber's agreement with the Bombay Native Piecegoods Merchants' Association, dated the 7th of August, 1913.

(1) The Chamber does not appoint surveyors to act on behalf of any one party, nor will arbitrators be appointed *ex parte*. All arbitrators appointed by the Chamber are appointed at the request of both parties to the dispute and *only* on receipt of a document or documents signed by both parties stating that they unconditionally agree to abide by the decision of the arbitrator, whosoever he may be, who is appointed by the Chamber.

(2) The dealer or indentor, as the case may be, shall state precisely his points of complaint against the tender.

Statements such as "goods not up to standard," "goods not saleable," "goods of inferior quality," "goods not equal to basis sample," etc., are not sufficient to comply with this rule; it must be stated precisely and in what respect or respects the goods are considered not to be a fair tender.

(3) The indent, basis sample (if any), invoice and any other relevant documents shall be forwarded for submission to the arbitrator.

(4) Neither party to the dispute shall be allowed to appear before the arbitrator either in person or by proxy, nor shall they be allowed to instruct or request any third person to appear before the arbitrator, except, in each case, at the arbitrator's request.

(5) Whenever possible one or more unopened cases out of the consignment in dispute shall be forwarded to the office of the Chamber for the inspection of the arbitrator. Whenever it is impossible to submit unopened cases, one or more packages out of the consignment shall be sealed and initialled by both parties to the dispute and forwarded to the office of the Chamber, on the understanding that by so initialling the sealed packages both parties to the dispute agree that the packages so sealed and initialled shall represent typical samples of the consignment for the purpose of the arbitration.

(6) Whenever it is impossible or inconvenient owing to the nature of the goods for packages to be forwarded to the Chamber's office, the party to the dispute in whose godown the goods are stored shall indicate where the goods are stored, and shall, if called upon to do so, arrange for someone to point out the goods to the arbitrator. When the consignment is stored on the premises of some third party, then the party on whose behalf the goods are so stored shall perform the aforesaid services.

(7) The following fees shall be paid :—

Rs. 45 when neither party is a member of the Chamber.	for each indent.
Rs. 20 when one party only is a member of the Chamber,	
Rs. 15 when both parties are members of the Chamber,	

Of the above sums, the amounts that will be paid to the arbitrator are Rs. 30, Rs. 15 and Rs. 10 respectively.

In addition Rs. 20 shall be paid to cover the cost of the stamp duty on each award ; if the cost of the stamp amounts to less than Rs. 20, the balance will be refunded.

The amount of the stamp duty on the award depends on whether the party to the dispute who raises the objection to the goods is willing to accept and pay for the goods but claims an allowance to compensate for their alleged inferiority, late arrival, etc., or whether on account of the inferiority he desires not to accept the goods at all. Information on this point must therefore be supplied.

(8) Whenever the arbitrator has to proceed to any place other than the office of the Chamber for any purpose in connection with the arbitration an extra fee of Rs. 5 shall be paid.

(9) A special fee, to be fixed by the Committee, shall be paid for arbitrations involving much time or trouble.

(10) If the request for the appointment of an arbitrator is withdrawn before an arbitrator is appointed, the fees will be returned in full; if the arbitration is not proceeded with after the appointment of the arbitrator, then the following fees shall be payable:—

Rs. 15 when neither party is a member of the Chamber, and

Rs. 5 when one or both are members of the Chamber.

(11) All fees to be paid on account of arbitrations, except extra fees payable under Rule 9 above, shall be paid in advance by the party that first applies for the arbitration.

(12) The arbitrator's award will be forwarded to the party that pays the fees on account of the arbitration. Extra copies of the award may be obtained by either party on payment of Rs. 5 per copy, *plus* the stamp duty chargeable on the copy which, if the duty on the original does not exceed one rupee, is the same as on the original, and in all other cases is two rupees.

(13) All the above rule except No. 1 apply to the appointment of umpires. Umpires will be nominated when properly appointed surveyors refer a dispute to an umpire to be appointed by the Chamber and it has previously been agreed by each party to the dispute either that they will accept the decision of an umpire appointed by the Chamber or that they will accept the decision of an umpire appointed by, or at the request of, the surveyors.

A copy of each surveyor's report must accompany all applications for the appointment of an umpire, in addition to the fees, documents, etc., mentioned above.

(14) All the above conditions and rules shall be complied with before the Chamber will proceed to deal with any application for the appointment of an arbitrator or an umpire, but the Chamber does not bind itself to proceed in accordance with any of the above rules, which are merely amplifications, set out for the guidance of applicants for arbitrations, of the rules regarding general disputes and arbitrations, as contained in the rules and regulations of the Bombay Chamber of Commerce.

Rules Regarding General Disputes and Arbitrations.

(Adopted at a Special General Meeting of the Chamber held on the 24th September 1924).

I. The Chamber, through its Committee, is prepared to arbitrate upon all questions of mercantile interest submitted—

(1) either direct from the two parties to the dispute,

(2) or from the two surveyors or arbitrators appointed by the two parties to the dispute.

In (1) the Chamber, through its Committee, will appoint an Arbitrator. In (2) it will appoint an Umpire.

II. The following fees, to be remitted to the Secretary of the Chamber, together with the application for the appointment of an arbitrator or umpire, will be charged :—

(*a*) When both parties to the dispute are members of the Chamber Rs. 15, of which Rs. 5 will go to the funds of the Chamber and Rs. 10 to the gentleman appointed by the Chamber.

(*b*) When only one party to the dispute is a member of the Chamber Rs. 20, of which Rs. 5 will go to the funds of the Chamber and Rs. 15 to the gentleman appointed by the Chamber.

(*c*) When neither party is a member of the Chamber Rs. 45 of which Rs. 15 will go to the funds of the Chamber and Rs. 30 to the gentleman appointed by the Chamber.

(*d*) In the event of the arbitration not being proceeded with the fee deposited will be refunded, with the exception of the Chamber's fee of Rs. 5 under clauses (*a*) and (*b*) and Rs. 15 under clause (*c*).

In addition Rs. 20 shall be paid to cover the cost of the stamp duty on each award ; if the cost of the stamp amounts to less than Rs. 20, the balance will be refunded.

Note.—In all cases where the dispute is not capable of being decided in the rooms of the Chamber an extra sum of Rs. 5 will be charged to cover the expenses of the gentleman appointed by the Chamber and will be paid to him.

III. The Committee of the Chamber reserves the right to charge in special cases, involving much time and trouble, a special fee to be fixed by the Committee.

IV. The Committee of the Chamber are hereby authorised to issue and to enforce regulations for the working and interpretation of the general principles laid down in these rules.

Rules regarding Committees of Arbitration.

(Adopted at a Special General Meeting of the Chamber held on the 24th September 1924.

Seeing it to be desirable that questions affecting the prevailing customs of trade in Bombay should be settled in such a way that the decisions arrived at may be properly recorded, and stand hereafter as precedents to regulate the settlement of similar disputes, it was decided by the Chamber, at a General Meeting held on 3rd August 1880, to try and institute such a system as it might be hoped would attain this object. References to the Chamber shall be open to all persons ; and if any question affecting, or subject to, the custom of trade of Bombay be submitted with the mutual consent of those interested, to the Committee of the Chamber, the latter will take it into consideration, and, if they consider it desirable, will appoint a Special Sub-Committee of Arbitration for its settlement under the following regulations :—

1.—A Sub-Committee shall consist of three members of whom at least one should belong to the General Committee of the Chamber.

2.—A record book shall be kept in which all details shall be entered both as to the questions in dispute, the decisions of the Committee, &c., &c. This book shall be open to all members of the Chamber.

3.—The Sub-Committee may refer to the General Committee for instructions on any point of difficulty.

4.—With the concurrence of those interested, the Sub-Committee may take Counsel's opinion or the evidence of experts, at the expense of the disputants.

5.—The Sub-Committee may decline to express an opinion on the plea that points of law are involved in the case.

6.—A unanimous opinion expressed by the Sub-Committee shall be at once communicated to the parties interested by the General Committee.

7.—Any member of the Sub-Committee dissenting from the conclusion arrived at by the other two may communicate his reasons for dissenting when the Report is handed into the General Committee.

8.—An opinion given by the Sub-Committee from which dissent is expressed by any of the members shall be reconsidered by the General Committee.

9.—If, out of the General Committee, not less than three members consider that the expression of dissent is justified, the Sub-Committee may be asked to reconsider the case.

10.—If, on reconsideration, the opinion of the Sub-Committee remains unchanged, the decision shall be communicated to the parties interested by the General Committee.

11.—It shall be open to the General Committee to record, in such way as they may consider best, any cases which may be useful as precedents in establishing the custom of the Port.

12.—A minimum fee of Rs. 30 shall be payable to the Secretary of the Chamber by each of the parties to the Arbitration on filing their case, and shall be distributed as follows—Not less than Rs. 15 to the General Funds of the Chamber, and the remainder equally among the arbitrators.

13.—In a case involving a larger fee than Rs. 30 from each party the same shall be fixed by the General Committee who shall also decide as to the distribution. Any extra expense incurred shall be borne by the disputants.

Rules for Surveys and Arbitrations on Piece-Goods.

As agreed upon with the Native Piece-Goods Merchants' Association on 7th August 1913.

(*Adopted at a Special General Meeting of the Chamber held on the 24th September* 1924.)

1. The Chamber of Commerce and the Native Piece-Goods Merchants' Association will each appoint a number of members not exceeding 30 to act as Surveyors.

2. In event of Surveyors disagreeing in their award they may refer the matter to an Umpire chosen by themselves before the arbitration is commenced. The said Umpire to be selected either from the official lists of Surveyors drawn up by the Chamber and the Association, respectively, or from the list of Umpire drawn up as mentioned in Clause 4.

3. If Surveyors are unable to agree as to their Umpire and also disagree in their award, they shall refer the dispute to the Chamber of Commerce for the appointment of an Umpire.

4. The list of Umpires will be drawn up at a meeting held in the Chamber of Commerce between the Chairmen and Vice-Chairmen of the Chamber and of the Association, respectively, and the number selected from each body shall be equal. The number of each shall not be less than six and not more than twelve. The actual number shall be fixed at the first meeting held.

At this said Meeting the representatives of the Chamber and of the Association will select their own Umpires, respectively.

5. The appointment of Umpires is left to the Chamber of Commerce when disputes are referred to the Chamber for such an appointment.

6. In cases where it is considered that special expert knowledge is required, the Chamber has the right to appoint an Umpire who may not necessarily be on the official list of Umpires

7. In all cases, the decision of an Umpire shall be final.

8. This agreement shall come into force on 15th October, but business shall be resumed at once.

9. Six months' notice in writing shall be given by either party before this agreement can be terminated.

NOTE.—The Chamber undertakes to act fairly in the appointment of Umpires as between the two parties.

The proposed additions Nos. 1, 2, 3, 4 mentioned in the Association's letter, dated 2nd April last, are withdrawn, and No. 5 is accepted.

No. 5 reads as follows :—

In cases where both the Surveyors agree as to the buyer's right to more or less compensation as regards the complaints made, but the only point of disagreement is the amount of the compensation, the Umpire shall either agree with one or other of the Surveyors, or shall award compensation within the limits awarded by the Surveyors.

10. The Native Surveyors to be chosen from among the following :—

Mr. Vithaldas Damodar Govindji ..	Messrs.	Damodar Govindji.
,, Himatlal Trimbucklal	,,	Ranchorlal Bhaichandbhai.
,, Motilal Kanji Kapadia, J.P. ..	,,	Kanji Dharamsey.
,, Harjiwan Walji	,,	Harjiwan Walji.
,, Devidas Madhavji Thakersey, J. P.	,,	Madhavji Thakersey.
,, Narandas Purushotam	,,	Kavasji Framji & Co.
,, Ramdas Raghavji	,,	Raghavji Govindji.
,, Manmohandas Ramji, J.P. ..	,,	Manmohandas Ramji.
,, Goculdas Jivrag Dayal ..	,,	Ghella Dayal.

Mr. Vasanji Naranji	Messrs. Vasanji Naranji.
„ Danjibhai Ardeshar	„ Danjibhai Ardeshar.
„ Balvantrai Ramchandra ..	„ Balchandra Balvant.
„ Natvarlal Narandas	„ Natvarlal Keshavlal.
„ Mathuradas Haribhai	„ Mathuradas Chatrabhuj.
„ Ranchhordas Vallabhai ..	„ Ranchhordas Vallabhai.
„ Mangaldas Gopalji	„ Chhotalal Mangaldas.
„ Karsandas Premji	„ Karsandas Purushotam
„ Purshotam Mulji	„ Padamsey Munji.
„ Mulji Luxmidas	„ Valji Sunderji.
„ Jethabhai Walji	„ Jethabhai Walji.
„ Mathuradas Dungarsey ..	„ Mathuradas Liladhar & Co.
„ Valabhdas Chatrabhuj Shivji..	„ Chatrabhuj Shivji.
„ Motilal Narandas	„ Natverlal Keshavlal.
„ Runchordas Hurjiwan ..	„ Damodar Haridas.
„ Dorabji Nasharwanji Pavri ..	„ Damodar Nasharwanji & Co.
„ Valji Govindji	„ Morarji Kallianji & Co
„ Morarji Hemraj Kanji ..	„ Hemraj Kanji.
„ Bhimji Kara	„ Bhimji Kara.
„ Ratansi V. Kanji	„ Valabdas Kanji.
„ Keshawji Ramji Laxmidas ..	„ Keshavji Ramji Luxmidas.

11. The European Surveyors to be chosen from among the following :—

Mr. D. B. Ashworth ..	Messrs. James Finlay & Co., Ltd
„ G. H. Beswick	„ Ormerods (India), Ltd.
„ J. Bullock	„ Shaw, Wallace & Co.
„ A. L. Cooper	„ J. Duxbury & Co., Ltd.
„ W. S. Cullen	„ The Bombay Co., Ltd.
„ R. L. Darley	„ Owen & Okell.
„ B. G. Davy	„ J. A. Begbie & Co., Ltd.
„ W. Deacon	„ Lyon, Lord & Co.
„ H. A. Eltoft	„ Holland Bombay Trading Co., Ltd.
„ M. Fox	„ Forbes, Forbes, Campbell & Co., Ltd.

Mr. G. J. J. Griffiths	..	Messrs. Wilson Latham & Co.,
„ L. A. Halsall ..	..	„ The Anglo-Siam Corporation, Ltd.
„ E. Hargreaves ..	..	„ Wilson Latham & Co., Ltd.
„ G. L. Holroyd ..	..	„ Walter N. Cresswell & Co., Ltd.
„ W. V. Hothersall	..	„ Steiners, Ltd.
„ V. F. Noel-Paton	..	„ Killick Nixon & Co.,
„ R. A. F. Kidson	..	„ Grahams Trading Co. Ltd.
„ A. E. D. Knight	..	„ Lyon Lord & Co., Ltd.
„ R. Locke.. ..	..	„ W.H. Scales & Co., Ltd.
„ A. McIntosh ..	..	„ Greaves Cotton & Co., Ltd.
„ H. S. Ogden ..	..	„ E. D. Sassoon Co., Ltd.
„ A. Pether ..	..	„ David Sassoon & Co., Ltd.
„ P. D. Perdikidi	..	„ Ralli Bros ;
„ R. Randow ..	..	„ Gutmann & Co.
„ T. Sharples ..	..	„ Steiners, Ltd.
„ G. E. S. Sheers	..	„ Fleming, Shaw & Co., Ltd.
„ J. Stott	..	Gillanders, Arbuthnot & Co.
„ N. Tombazi ..	..	Ralli Brothers.
„ H. Vogt	..	„ E. Spinner & Co.

12. Umpires to be chosen from the following lists :—

Mr. J. Bullock	..	Mr. Goculdas Jivraj Dayal.
„ R. L. Darley ..	..	„ Vithaldas D. Govindji.
„ W. Deacon	..	„ Vussonji Naranji.
„ M. Fox	..	„ Motilal Kanji
„ A. Hampson	..	„ Devidas M. Thackersey.
„ J. F. Macdonell ..	..	„ Munmohandas Ramji, J. P.
„ A. McIntosh	..	„ Motilal Kanji.
„ Thomas Sharples ..	..	„ Harjivan Valji.
„ G. E. S. Sheers ..	..	„ Mathuradas Haribhai.
„ P. D. Perdikidi ..	..	„ Balvantrai Ramchandra.

13. The fee for each Umpire's decision will be Rs. 15, of which Rs. 5 to be paid to the Chamber and Rs. 10 to the Umpire, loser paying, subject to the provisions of the Rule following.

14. It is to be understood that in the event of its being proved to the satisfaction of Surveyors that the importing house

had previously offered an allowance in settlement of the dealer's claim equal to, or more than, the allowance granted by the Surveyors, then the whole cost of the survey shall fall on the dealer. On the other hand, if it be proved to the satisfaction of Surveyors that the dealer had offered to accept an allowance equal to, or less than, the allowance decided on by the said Surveyors, then the whole cost of the survey shall fall on the importing house.

Rules and Regulations of the Provident Fund.

(Adopted at a Meeting of the Committee of the Chamber held on the 15th July 1925 under article 49 (m) of the articles of Association of the Chamber.

1. The Fund shall be called "THE BOMBAY CHAMBER OF COMMERCE PROVIDENT FUND."

2. In these rules unless there is something repugnant in the subject or context :—

"Chamber" means the Bombay Chamber of Commerce.

"Committee" means the Committee for the time being of the Bombay Chamber of Commerce.

"Salary" or "Pay" means only the fixed monthly salary received by each employee from the Chamber and does not include any acting, officiating or personal allowance, bonus, commission or other remuneration or profit whatever uncertain in amount or derived by any employee by any means outside his fixed ascertained salary.

"Member" means any person in the service of the Chamber who is also a subscriber to the Fund.

3. The object of the Fund shall be to provide every member with a sum of money the amount of which will be ascertainable according to these rules on the termination of his service with the Chamber.

4. The Fund shall be managed by the Committee of the Chamber for the time being whose decision shall be final and binding upon all members.

5. All the necessary expenses of management and all other costs, charges, and expenses to which the Committee or the Chamber shall be put in connection with the Fund for any reason whatever shall be borne by and be a charge on the Fund.

6. These rules shall come into operation on the 1st September 1925.

7. Every employee in the service of the Chamber on the 1st September 1925 who shall have been a member prior to that date shall continue to be a member under these Rules, and shall be bound thereby.

8. Every employee who shall enter the service of the Chamber on or after the 1st September 1925 on a monthly salary of Rs. 50 or upwards shall forthwith become a member and shall sign an agreement in the form annexed to these rules.

9. Every member shall contribute 8⅓ per cent. of his salary to the Fund.

10. The contribution of each member shall be deducted from his pay on the last day of each month.

11. The Chamber will on the 30th June and 31st December in each year contribute and pay to the Fund a sum which shall be equal to the aggregate contributions of all the members during the half year preceding each of such days respectively.

12. The Committee shall in any manner they may think most convenient from time to time deduct from any sum payable by them to any employee whether by way of salary or otherwise such sum as may be required to pay any contribution due from him to the Fund and shall from time to time deal with the sum so deducted in the manner prescribed in Rule 14.

13. The contribution of any employee absent on leave or furlough shall, during the period of such absence be assessed on the salary allowed to him during such absence, but any employee shall be at liberty, subject to the consent of the Committee, to contribute on the full amount of his salary if he should so desire, provided notice in writing of such desire shall have been given by

him to the Committee prior to the due date for payment of salary next after such employee shall have obtained leave or furlough.

14. The Committee shall from time to time pay into the Imperial Bank of India or such other bank as the Committee may select to the credit of an account to be opened in the name of the Bombay Chamber of Commerce Provident Fund all monies received by them. All monies to the credit of such account shall be dealt with only in accordance with these rules and such account shall be operated on only by cheques bearing the signatures of the two members of the Committee nominated by the Committee from time to time for the purpose.

15. A separate account shall be kept with respect to each member showing not only the amount of his own personal contributions with interest thereon as it accrues due but also his share of the contributions of the Chamber with interest thereon.

16. The monies of the Fund not immediately required for the purposes of the Fund shall be invested in the name of the Imperial Bank of India in any investments for the time being authorised by the law for the investment of Trust Fund. The Committee shall have power at their discretion to require the said Bank to vary or transpose such investments into or for others, of any nature hereinbefore authorised.

17. The account of each member will be made up on 31st December in each year, and interest at such rate as shall from time to time be fixed by the Committee will be allowed on the amount standing to the credit of each member during such year. The Chamber will contribute the difference (if any) between the net amount of interest realised for the Fund in each year from the investments representing the monies of the Fund and the amount of interest allowed by the Committee for that year on the aggregate amount standing to the credit of all the members.

18. A statement of account of each member shall be made up to the 31st December of each year and each member shall be required to certify in writing upon such account that the amount therein shown as standing to his credit is correct.

19. For the purpose sick leave, medical assistance or such other special emergency as in the opinion of the Committee may constitute an adequate reason, the Committee shall have power to make an advance to any Member not exceeding one half of his own contributions standing for the time being to his credit with the Fund. Any such advance shall be made for such period and shall bear interest at such rate, and shall be recoverable by such instalments and in such manner as the Committee shall in each particular case determine. The amount of his own contributions standing for the time being to the credit of the borrowing member shall be the primary security for the repayment of the money advanced with interest and until it shall become necessary to resort to that security for the repayment of the money advanced with interest, the borrowing member shall be entitled to interest under Rule 17 on the full amount standing to his credit. The interest payable by a member on any such advance shall be considered as interest realised for the Fund in the year in which it shall be paid, and shall be dealt with accordingly.

20. No member shall be entitled to claim payment of any money out of the Fund except as is by these rules expressly provided.

21. No member shall be entitled to receive any share of the contributions of the Chamber to the Fund until he shall have served the Chamber for a period of 15 years.

22. If any member shall cease to serve the Chamber before completion of a service of 15 years with the Chamber from any cause or for any reason except dismissal for misconduct, he shall be entitled to receive the amount of his own contributions only and the interest thereon.

23. If a member shall be compelled to retire from the service of the Chamber before completing a service of 15 years owing to any cause beyond his control and shall satisfy the Committee by evidence which they shall deem to be satisfactory

that such was the case, the Committee may waive the forfeiture of such member of his share in the contributions of the Chamber to the Fund.

24. Dismissal of a member from the service of the Chamber for misconduct shall entail absolute forfeiture of such member of all claims on the Fund.

25. The Committee shall have power in any case in which the misconduct of a member who shall have been dismissed for misconduct shall not have been criminal to allow the member so dismissed to receive the amount of his own cotributions only to the fund or any part thereof and with or without interest as the Committee may decide.

26. In the event of retirement of a member after completion of 15 years' service with the Chamber he shall be entitled to receive the full amount standing at his credit including his share of the contributions of the Chamber.

27. Each member may nominate any one person who shall have attained his or her majority to whom the amount standing at the credit of such member shall be payable in the event of his death while in the service of the Chamber or before his claim on the Fund shall have been discharged and may from time to time change such nomination.

28. On the death of a member who shall have made a nomination in accordance with Rule 27 the full amount standing to his credit including his share of the contributions of the Chamber shall be paid without deduction to his nominee irrespective of the period for which the member may have served, and such payment shall be a good discharge to the Committee and to the Chamber against all claims whatsoever in respect of the said Fund by any one whomsoever claiming through the said deceased member.

29. On the death of a member who shall not have made a nomination in accordance with Rule 27 who shall be living at the time of the decease of such member the full amount standing at his credit including his share of the contributions of the Chamber shall be paid without deduction to his heirs, executors or administrators irrespective of the period for which the member may have served, and such payment shall be a good discharge to the Committee and the Chamber against all claims whatsoever in respect of the said Fund by any one whomsoever claiming through the said deceased member.

30. All amounts forfeited or withheld under these Rules and all balances which may remain unclaimed after a period of five years shall be transferred to a Reserve Fund to be utilized primarily to meet the depreciation (if any) in the investments for the time being representing monies of the Fund, and secondly for the benefit of members, or retired members or dependant of deceased members, or of any such persons collectively in such manner under such circumstances and to such extent as the Committee may at their discretion deem fit.

31. Payment shall be made within three months from the date of retirement or death of the member and shall include interest up to the date on which payment is made and if payment is not claimed before the expiration of the three months no interest shall accrue beyond that period.

32. Any loss to the Fund from any cause whatever shall be borne by the Fund, and neither any member or any other person shall have any claim upon the Chamber or the Committee in respect thereof.

33. The accounts of the Fund shall be made up and audited yearly.

34. The Committee shall have the power to close the Fund at any time if considered advisable or necessary, in which event the monies in the Fund will be distributed among the memb ; in accordance with their accounts.

35. In all cases wherein a certificate shall be required of the amount of the balance standing in the books of the Fund to the credit of a deceased member for the purpose of obtaining free of stamp duty a grant of probate or letters of administration for any other purpose such certificate shall be in the following form :—

No.....

BOMBAY CHAMBER OF COMMERCE.

PROVIDENT FUND.

It is hereby certified that the balance standing in the books of the Provident Fund of the Bombay Chamber of Commerce to the credit of.....

.....of.....numbered as above on the.....day of.....

day of.....

was Rupees.....Dated this.....day of

.....19.....

Entered

Examined .....

Two Members of the Committee ..

36. No member shall be entitled to draw money from the Fund in respect either of principal or interest or to transfer or assign whether by way of security or otherwise howsoever his interest or any part thereof in the Fund and no such transfer or assignment shall be valid and the Committee shall not recognise or be bound by notice to them or any of them of any such transfer or assignment and all monies standing in the books of the Fund to the credit of any member so transferring or

assigning his interest as aforesaid shall forthwith be forfeited as from the date of such transfer or assignment to the use of the Fund and be dealt with accordingly, and, further, if any prohibitory order or attachment or process of a Civil Court be served upon the Committee or any of them or any person on their behalf by which any monies standing to the credit of any member in the books of the Fund shall be attached or be ordered to be paid into a Civil Court or be ordered to be withheld from such member, such monies shall forthwith be forfeited to the use of the Fund and be dealt with accordingly. Provided that the Committee shall be at liberty in their uncontrolled discretion at any time thereafter to give such monies or any part thereof for the benefit of such member or his wife, children or relations.

37. If any member shall transfer or assign his interest in the Fund as aforesaid, or if such interest shall be attached or otherwise dealt with or affected as indicated by Rule 36, the Chamber may forthwith cease all contributions to the Fund in respect of such member, and all monies standing to the credit of such member represented by or referable to contributions by the Chamber and the interest thereon shall forthwith be transferred from the credit of such member to the credit of a suspense account, and if for a period of one year from the date of such transfer the Committee shall not have transferred the said monies and interest, or any part thereof, to the credit of such member, the said monies and interest or so much thereof as shall not have been re-transferred shall upon the expiration of the said period of one year, be deemed to be monies which have lapsed or become forfeited and shall be dealt with in accordance with Rule 30.

38. The Committee shall have the power after one month's notice to members to make any alterations, amendments or additions which they may consider necessary in or to these Rules.

FORM OF AGREEMENT (Rule 8)

I hereby declare that I have read the foregoing Rules of the Provident Fund of the Bombay Chamber of Commerce and that I agree to be bound by them.

Dated the.....day of.....19

Name in full.....

Date of Birth.....

Nature of Appointment.....

Date of joining Service.....

Salary per mensem, Rupees.....

Signature .....

Witness .....

Witness .....

Rules and Regulations for the Measurement for Tonnage of cotton and other goods in bales or packages under the orders of the Bombay Chamber of Commerce.

(*Adopted at a Special General Meeting of the Chamber, held on the 24th September* 1924.)

I. Whereas it is expedient to collate and amend the Rules and Regulations for the measurement of goods.

II. All such Rules and Regulations hitherto in force are hereby rescinded and the following are substituted therefor with effect from the 1st April 1901.

III. In the following Rules and Regulations and in any Orders that may from time to time be issued by the General Committee of the Chamber of Commerce under Rule XVII—

(*a*) Measurer shall mean a measurer appointed by the Committee of the Chamber of Commerce for the purposes of these rules.

(*b*) Measurement shall mean measurement by such measurer.

(*c*) Shipper shall mean the person shipping the goods of his representative.

(*d*) Quay shall mean a place in the Docks or at one of the Bunders recognized for the regular shipment of goods.

(*e*) Vessel shall mean a vessel propelled by sail or steam and not being used for the conveyance of goods from the Quay to another vessel in the Port of Bombay.

(*f*) Boat shall mean a vessel, lighter or craft used for the conveyance of goods from the Quay to a vessel in the Port of Bombay.

(*g*) Package shall mean a bale, case, barrel, cask, bag or other receptacle subject to measurement.

(*h*) Consignment shall mean the whole quantity of one commodity subject to measurement to be shipped by one shipper in one vessel.

(*i*) Lot shall mean a package or number of packages forming part of a consignment and presented by one shipper at one time for measurement.

IV. Public Measurers shall be appointed under the authority of the Chamber of Commerce and stationed at the different quays to measure packages.

V. Fees, the amount of which shall from time to time be fixed under the Orders of the General Committee of the Chamber of Commerce, shall be levied in accordance with such Orders on all goods presented for measurement.

VI. No measurements shall be held good except such as are taken by a Measurer and with instruments bearing the stamp of the Chamber of Commerce.

VII. Such instruments shall be supplied and issued to the Measurers by the Chamber of Commerce.

VIII. All instruments shall be submitted to the Secretary of the Chamber of Commerce at intervals to be prescribed by the Committee and a register of such inspections shall be kept.

IX. Measurers shall be responsible for the good order of their instruments and for the prompt return to the Secretary of the Chamber of such as are defective or doubtful.

X. The Chamber's stamp borne by instruments that are found by the Secretary to be defective shall be by him defaced.

XI. Instruments on which the Chamber's stamp has been defaced may be re-stamped under the directions of the Secretary when they are in good order.

XII. Certificates of measurements shall be issued to shippers and/or to Ship Agents in such form and in such manner as the Committee for the time being shall from time to time provide.

XIII. Provided always that the Measurer may withhold or recall such certificate on his having reasonable cause to believe that an irregularity in the matter of shipment has been or is being committed in respect of the goods to which such certificate relates.

XIV. The goods measured shall be alongside the vessel within thirty-six hours after measurement, weather permitting or the certificate shall be void and the packages shall be re-measured on board, written notice being given by the owner, agent or master of the ship to the Shipper and to the Measurer respectively.

XV. Shippers shall as far as possible see that their goods are so arranged for measurement as not to retard the work of the Measurers.

XVI. The salaries of the Measurers and all other expenses connected with this system of measurement shall be paid by the Chamber of Commerce from the Fee Fund raised under these Rules.

XVII. The Committee of the Chamber of Commerce are hereby authorized to appoint and maintain such staff of Measurers and Assistants, to fix and to pay such salaries to that staff, to fix and to collect such fees, to issue and from time to time to modify such orders, and to do all other such acts and things as may in their opinion be necessary for the proper and economical working of the system in conformity with the general principles herein laid down.

Orders for the Conduct of Measurement of Goods for Tonnage by Public Measurers in the Port of Bombay.

(Issued by the Committee of the Bombay Chamber of Commerce in pursuance of Section XVII of the Rules and Regulations adopted at a Special General Meeting of the Chamber held on the 24th September 1924.)

(1) All Orders hitherto in force for the governance of Measurers are hereby rescinded and the following are instituted with effect from the 1st April 1901.

(2) The Measurers shall be in attendance on the Quays to which they are appointed whenever there are goods to be measured. During the busy season Measurers are expected to be on duty early and late.

(3) All Measurement Fees shall be paid to the Measurement Fee Clerk, and no goods shall be measured without the production of the Custom House Pass bearing the endorsement of the said clerk to the effect that the fees have been paid.

(4) The certificates of measurement issued in conformity with Rule XII shall show—

(*a*) the date, hour and place of measurement;

(*b*) the name of the shipper;

(*c*) the name of the vessel;

(*d*) the port of destination;

(*e*) the number and description of packages;

(*f*) the marks;

(*g*) the measurement;

and in the case of goods shipped by boats—

(*h*) the registered number of the boat;

(*i*) the name of the tindal.

The certificates of measurements shall be issued by the Measurers and shall in every case be signed by the Measurer who measured the goods. One copy only of each certificate shall be issued, and such single copy shall be handed to the shipper.

(5) The whole of the packages forming a consignment of not more than thirty-two packages must be deposited on the Quay before measurement is taken.

(6) Consignments of more than thirty-two packages may be presented for measurement in lots of not less than thirty-two packages provided always that each lot, as soon as it is measured, is loaded into boats or shipped and that no unmeasured lot is mixed with a measured lot. Provided also that a final lot of less than thirty-two packages, being the complement of a consignment of more than thirty-two packages, may be measured separately.

(7) Shippers failing to have each lot as soon as measured loaded into boats or shipped; or shippers mixing unmeasured goods with measured goods or permitting them to be mixed; or shippers retarding the work of the Department by failing to move with reasonable promptitude the bales required by the Measurer to be moved for the proper performance of his duties; or shippers attempting to elude these regulations, any such persons or their representatives may be required by the Measurer to deposit on the Quay the whole complement of their consignment before measurement is taken. In all cases when such requisition is made, the Measurer making it shall briefly report in writing to the Secretary the name of the shipper against whom the goods in respect of which, and the reason for which, it has been made.

(8) A Measurer withholding or recalling a certificate under Section XIII of the Rules and Regulations adopted on the 6th March 1901 shall likewise briefly report to the Secretary in writing.

(9) No goods shall be measured otherwise than on a Quay excepting under the special conditions contemplated under Rule XIV and Order 22.

(10) Each and every package in a lot of packages not of uniform dimensions shall be measured individually. This Rule shall not apply to lots of pressed bales from various presses if the shipper arrange such diverse bales according to their respective dimensions separately on the Quay.

(11) In regard to packages of uniform dimensions the Measurers shall use his judgment as to the proportion of such goods he should measure; but such proportion shall in no case be less than five per centum of each lot. Care must be taken by the Measurers that they are not induced to measure packages that do not fairly represent the average.

(12) In no case shall a shipper's man or men be allowed to put the callipers on a package. A peon of the Chamber holding the callipers may, when standing exactly in front, pull them tight with his hands but not when standing on one side, nor shall he ever be allowed to pull the callipers towards his chest or side or to put his shoulder to them.

(13) In measurement for length, care must be taken that the legs of the callipers touch the ground and that bales when being measured lie in the same position as when in the press. Measurement of bales for depth and breadth shall be taken on the ends, half the number of bales being measured on the marked end and half on the other end.

(14) Measurers when measuring pressed bales shall ascertain whether all are from one press or not, and under orders (10) and (11) of these orders shall further ascertain how many bales there are from each press and shall give measurement accordingly and show on the certificate the number of bales to which each measurement relates.

(15) In cases where the shipper shall hand to the Measurer a letter from the owner, agent or master of the vessel authorising the Measurer to accept for measurement and calculation of average such packages as the said shipper may reserve for such measurement, the Measurer shall measure the packages so reserved and give a certificate on the basis of their measurement, provided that such packages represent not less than five per centum of the entire consignment.

(16) The scale of measurement fees leviable under Rules V and XVII shall be as follows :—

(*a*) On Cotton, Wool, Hemp, Aloe Fibre, Twist (white and coloured), Rags, and waste in pressed bales .. .. ..pies 6 per bale

(*b*) On Round Timber or Logs, each .. annas 8.

(*c*) On Gunny bales from Calcutta, Hides and Skins, Piece-goods, and all goods not included under (*a*) & (*b*) in packages of divers dimensions .. .. .. annas 2 per package.

Subject to a rebate of anna one per package on the Measurer's certifying that the lot measured consisted of not less than 100 packages all of uniform dimensions.

(*d*) On goods of any description measured on board a vessel.. .. .. annas 2 per package.

(*e*) When the work of the Department admits of such an arrangement, the exclusive services of a Measurer for a day may be secured on payment to the Secretary of a fee of Rs. 10.

(*f*) The attendance of a Measurer on a Sunday or one of the Charter-Party Holidays when the Docks are closed

may be secured on application to the Secretary, accompanied by the sum of Rs. 15 which shall be paid by him to the Measurer appointed by him to attend. The fee of Rs. 15 shall cover the services of one Measurer for one ship. If two Measurers are applied for two fees of Rs. 15 must be paid at time of application. If a Measurer is required to work on more than one steamer a separate fee of Rs. 15 must be paid in respect of each steamer.

(*g*) The attendance of a Measurer for night duty may be secured in the same manner as above.

(17) All disputes as to the applicability of Order 16 (*d*) under Rule XIV shall be referred to the Weather Working Days Committee of the Chamber and the decision of that Committee shall be final. With respect to Order 16 (*d*) a refund of pies 6 per package will be made on declaration of the said Committee, remitted on the invitation of the Claimant that the state of the weather during the thirty-six hours of grace allowed had been such as to justify the shipper's delay in bringing the goods alongside.

(18) Refund of measurement fees in full shall be made in respect of a consignment or portion of a consignment shut out after measurement.

(19) In respect of Round Timber and Logs, the measurement to be certified, in accordance with Order 4 (*g*), shall be as follows:—

Length in feet and inches: As found with tape.

Breadth: The mean of two measurements taken with callipers at thickest and thinnest portions.

Depth: ditto ditto ditto.

The certificate shall also show under Order 4 (*a*) not only the time at which the work of measurement was commenced, but the time at which it was completed. On application to the Secretary supported by evidence of time as here provided, refund will be made of the difference between the fee as prescribed under Order (16) (*b*), and a charge of Rupees Two for every hour or part of an hour actually occupied in measurement.

(20) Refund of Measurement Fees shall not be made for any sum less than four Rupees.

(21) All claims for Refund of Measurement Fees shall be made to the Secretary of the Chamber of Commerce, who shall allow or disallow such claims in conformity with these Orders, but claim for Refund of Measurement Fees shall be allowed unless presented within one month from the date of the sailing of the vessel concerned.

(22) Each Measurer shall keep a Dispute Book and it shall be competent for any shipper or the owner, agent or master of a vessel who disputes the correctness of a measurement given in respect of goods being shipped by him to call for the said Dispute Book, which the Measurer shall produce at once, and to enter therein a claim to have the goods in question or any portion of them remeasured. And on the said shipper or the owner, agent or master of a vessel depositing with the Measurer the sum of annas 2 for each package to be remeasured, the Measurer shall at once remeasure such package or packages in such a manner that the shipper or the owner, agent or master of a vessel can see whether the measurement is correctly taken, and shall give to the shipper or the owner, agent or master of a vessel a certificate of the measurement so found and write thereon the words "Protested Certificate. Fee paid Rs....." and the sum so paid. The Measurer shall immediately thereafter forward to the Secretary a statement of the case together with the amount of the Fee received.

Provided that on any of the stations where more than one measurer is employed, the Measurer whose measurements are disputed shall, immediately after receiving the protest and fee, call another Measurer who shall make the remeasurement in the manner above laid down, shall issue the "Protested Certificate" and forward the necessary statement to the Secretary.

(23) Should a shipper demand remeasurement under Order 22 and should such remeasurement, in the opinion of the Secretary, show the original measurement not to have been substantially correct, the extra fee of annas 2 per package shall be refunded to the shipper on demand and the case reported to the Committee.

(24) Every Measurer shall receive a book of temporary measurement slips together with indelible pencil and carbon paper for making such slips in triplicate. The Measurer will retain the first copy and from it write up his certificates; the second copy he will hand to the shippers at the time of measurement, and the third to the ship agent's representative on demand.

Provided that when goods are shipped in boats for delivery alongside the said third copy, belonging to the ship's agent, shall be handed to the boatman from whom it should be obtained by the ship's officers.

(25) One Measurer shall attend in each chowki at 10-30 a.m. for issue of the certificates relating to measurements made on the previous day. Provided that some discretion as to the exact hour of attendance for the purpose stated may be exercised by Measurers on stations where the state of the tide greatly affects the work. Certificates not claimed on the day succeeding measurement shall be preserved for one week and shall then be destroyed by the Measurer personally. Thereafter a certificate can be obtained only on application to the Secretary with the customary fee of Re. 1 for a duplicate certificate.

Ship Freight Inwards to Bombay.

Payable in Bombay.

At the Annual General Meeting of the Chamber held on the 6th April 1921, the Resolution passed at the General Meeting held on 9th August 1876, and amended at the Meeting held on 25th March 1918, regulating the payment in Bombay of Ship Freight Inward to Bombay, was further amended to read as follows :—

That the conversion into Indian currency of sterling freight inward to Bombay, payable in Bombay, shall, unless otherwise stipulated, be made at the rate for Bank Bills on London, payable on demand ; and that the rate quoted in the Chamber's Current Quotations shall be the rate applicable in such purpose during the subsequent week, *i.e.*, the Sunday to Saturday following the date of the Chamber's " Current Quotations."

Ship Freight Outwards from Bombay.

Payable in Bombay.

At the Annual General Meeting of the Chamber held on the 6th April 1921 the Resolution passed at the Annual General Meeting held on 21st February 1912, and amended at the Annual General Meeting held on the 25th March 1918, regarding ship freight outwards from Bombay, payable in Bombay, was further amended to read as follows :—

That freight outward from Bombay, stated in sterling, payable in Bombay (in the absence of any stipulation in the Shipping Order or Charter Party to the contrary), shall be converted into Indian Currency at the rate for Bank Bills on London, payable on demand ; and that the rate quoted in the Chamber's Current Quotations shall be the rate applicable to goods shipped during the subsequent week, *i.e.*, the Sunday to Saturday following the date of the Chamber's Current Quotations ; the date governing the rate of exchange shall be the date of the mate's receipt, or in the case of a series of mate's receipts, the date of the last receipt ; on difference of freight 4½ per cent. as customary in the case of sailing ships and 1½ per cent. for steamers being allowed as discount to cover cost of insurance and interest until the due date of the freight.

Ante-dating Bills of Lading.

RESOLUTION passed at the Special General Meeting of the Chamber on 22nd July 1881 :—

"That, having considered the question of ante-dating bills of lading either on dock receipts or for goods alongside, the Chamber is of opinion that such a proceeding is open to most serious objections and might involve grave responsibilities."

Shut-Out Cargo.

RESOLUTION passed at the Annual General Meeting of the Chamber held on 30th January 1889 :—

"That the Resolution passed at the Special General Meeting of the Chamber on 22nd July 1881, respecting shut-out cargo be amended as follows :—That in cases when shipping orders have been issued without any special stipulation in respect of shut-out cargo, the shipper, provided he has fulfilled the terms of his shipping order, shall have the right to demand a fresh shipping order in the first going vessel for the same port from the Agent of the vessel that has failed to take in his cargo, and shall also be entitled to recover any losses and additional expenses which he may have incurred through his cargo being shut-out. If the Agent declines or omits to grant this, the shipper should himself have the power to engage the necessary tonnage, and to claim on the said Agent for any difference in freight or other expense to which he may have been put."

Detention of Cargo Boats alongside vessels.

RESOLUTION passed at the Special General Meeting of the Chamber on 22nd July 1881 :—

"That, while recognizing the grievance which exists, the Chamber is unable to recommend a remedy that would be mutually satisfactory to those interested."

Delivery of Goods on Sundays and other Holidays.

RESOLUTION passed at the Annual General Meeting of the Chamber on 11th March 1903 :—

"That produce falling due for delivery on a Sunday or on a Charter Party and Shipping Holiday must be delivered on the day previous to the Sunday or the Charter Party and Shipping Holiday as the case may be."

Brokerage on Freight Transactions.

RESOLUTION passed at the Annual General Meeting of the Chamber held on the 5th March 1924 :—

"That the brokerage to be paid by Shipping Companies in Bombay to recognised brokers for securing freight homeward shall be Annas five per ton."

Claims For Shortages.

RESOLUTION passed at the Annual General Meeting of the Chamber held on 6th April 1921 :—

"That in all cases where claims are made against steamship companies for shortages such claims, if passed, shall be paid at the current rate of exchange ruling on the date of the arrival of the steamer concerned."

Pockets of Cargo.

RESOLUTION passed at the Annual General Meeting of the Chamber held on 17th February 1909 :—

"It is the opinion of the Chamber of Commerce that pockets of cargo of any kind ought not to be of greater dimensions than 20"28" and ought not to contain more than 56 lbs."

Bombay Tonnage Schedule.

(At the special general meeting of the Chamber held on Wednesday, the 24th of September, 1924, the tonnage schedule printed below was adopted with effect from the 1st of October 1924, in supersession of all tonnage schedules in force at Bombay before that date.)

The tonnage scale for steamers shall be on the basis of 40 cubic feet to the ton, but in no case to exceed 20 cwts. dead weight.

Cylindrical packages that weigh less than 20 cwts. to the 40 cubic feet are to be accepted as measurement cargo and the following formula shall be recognised for the calculation of their cubical contents, namely, that the square of the diameter be multiplied into the length and one-fifth be deducted from the product.

The scale for a consignment of an article not mentioned in the following schedule shall be a matter for arrangement between the shipper and the agents of the steamship concerned. Facilities will be provided for tests to be made should the quantity involved be sufficiently large.

Articles.	To the Ton.
Ajwan (Weed) seed, in bags	11 cwt.
Almonds shelled	10 cwt.
Do. unshelled	8 cwt.
Aloes, in kegs	40 c. ft.
Alum, in bags	16 cwt.
Angoor	13 cwt.
Annatto, in cases	40 c. ft.
Apricots or Jardaloo	13 cwt.
Arrowroot, in cases	40 c. ft.

Articles.	To the Ton.
Asafœtida, in cases	40 c. ft.
Bajree, in bags	18 cwt.
Barley, in bags	16 cwt.
Beans, Arad, Oorid or Toor	17 cwt.
Bees' Wax, in cases	40 c. ft.
Betelnut, in bags	13 cwt.
Blackwood, in straight square logs	40 c. ft.
Do. otherwise	16 cwt.
* Bones, crushed, $\frac{3}{4}''$ mesh	13 cwt.
Do. $\frac{1}{2}''$ mesh	14 cwt.
Do. 5-16″ mesh	15 cwt.
Bone meal, 3-32″ mesh	20 cwt.
Borax, in cases	40 c. ft.
Do. in bags	16 cwt.
Bran, pressed in bags (of $45\frac{1}{2}'' \times 25''$ weighing not less than 140 lbs.)	10 cwt.
Bran, in bags (unpressed)	9 cwt.
Bullion	*ad valorem.*
Camphor, in cases	40 c. ft.
Canes, Rattans, in bundles	13 cwt.
Cardamoms, in bundles	40 c. ft.
Casein powder, in bags	13 cwt.
Cashew nuts, in cases	40 c. ft.
Cassia Lignea, Fistula, and Buds	40 c. ft.
Castor Seed, Bold Cawnpore	10 cwt.
Do. small	12 cwt.
Chasum	8 cwt.
Chillies, in bags	4 cwt.
Do. in borras	40 c. ft.

* Sieves for testing purposes are kept in the rooms of the Chamber. A consignment shall correspond to the smallest mesh through which at least 90 per cent. of a fair sample passes.

Articles.	To the Ton.
China Root, in cases	40 c. ft.
Cigars	40 c. ft.
Cinchona bark	10 cwt.
Cinnamon, in bales or cases	40 c. ft.
Cloves, in cases	40 c. ft.
Do. in bags or frazils	8 cwt.
Coculus Indicus, in bags	13 cwt.
Cocum, in bags	10 cwt.
Coffee, in cases	40 c. ft.
Do. in bags or frazils	14 cwt.
Coir, in bales	40 c. ft.
Do. in bundles or loose	5 cwt.
Do. Rope, in coils	40 c. ft.
Colocynth, in cases	40 c. ft.
Colombo Root in bags	8 cwt.
Copra, in robbins or bags	8 cwt.
Copra cut, in bags	10 cwt.
Corriander seed	10 cwt.
Costus root (Ooplate)	10 cwt.
Cotton Seed	13 cwt.
Cotton, in bales	40 c. ft.
Cowries, in cases	40 c. ft.
Do. in bags	16 cwt.
Cubebs	10 cwt.
Cummin seed (Jeera), in bags	11 cwt.
Cutch or Terra Japonica, in bags or baskets	13 cwt.
Cuttlefish	4 cwt.
Dates, wet	16 cwt.
Do. dry	13 cwt.
Dhall, crushed, in bags	17 cwt.
Dillseed (Aniseed or Soowa seed)	10 cwt.
Divi-divi	13 cwt.

Articles.	To the Ton.
Dragons' Blood, in cases	40 c. ft.
Ebony, square and straight	40 c. ft.
Do. otherwise	16 cwt.
Elephants' Teeth, in cases	40 c. ft.
Do. in bundles	14 cwt.
Do. loose	16 cwt.
Fennel Seed	10 cwt.
Fenugreek or Methi Seed	17 cwt.
Flour, in bags	18 cwt.
Do. middlings, or sharps, in bags	12 cwt.
Galingals	10 cwt.
Galls, in bags	13 cwt.
Do. in cases	40 c. ft.
Ganja	5 cwt.
Garlic	8 cwt.
Ghandi medicine	10 cwt.
Gingelly or Teel seed	14 cwt.
Ginger, dry, in cases	40 c. ft.
Do. in bags	10 cwt.
Gram, in bags	18 cwt.
Groundnuts, shelled	14 cwt.
Do. unshelled	6 cwt.
Gums, of all kinds, in cases	40 c. ft.
Gum Olibanum or Googal, in bags	13 cwt.
Do. Persian, in double bags	17 cwt.
Do. Arabic, Tragacanth, in double bags ..	17 cwt.
Hemp, in bales	40 c. ft.
Do. loose or in bundles	5 cwt.
Hides and Skins, in bales, bundles or casks ..	40 c. ft.
Horns, Buffalo or Cow, loose	13 cwt.
Do. do. in bundles or bags ..	6 cwt.
Do. Deer, loose	6 cwt.

Articles.	To the Ton.
Horn Tips, of any kind	13 cwt.
Indigo, in cases	40 c. ft.
Iron, of all sorts	20 cwt.
Jackwood	40 c. ft.
Jaggery	18 cwt.
Jambul seed	10 cwt.
Jestimud or Liquorice	18 cwt.
Jowaree, in bags	17 cwt.
Kangseed, in bags	16 cwt.
Khismis or Raisins, in cases	40 c. ft.
Lac Dye, in shells or cases	40 c. ft.
Lac seed	10 cwt.
Lang, in bags	18 cwt.
Do. crushed, in bags	17 cwt.
Linseed, in bags	16 cwt.
Mace, in cases	40 c. ft.
Maize, in bags	16 cwt.
Mother-o'-Pearl, in tins or cases	40 c. ft.
Do. in bags	16 cwt.
Mowrah flowers	18 cwt.
Do. Seed, in bags	13 cwt.
Munjeet or Madder Root, in cases or bales	40 c. ft.
Do. in bundles or bags	8 cwt.
Musk, in cases	40 c. ft.
Mussoor (Lentils), in bags	19 cwt.
Mustard Seed	15 cwt.
Myrabolams, uncrushed, in bags	14 cwt.
Do. crushed, in bags	11 cwt.
Myrabolam Powder	15 cwt.
Niger Seed	14 cwt.
Nutmegs, in cases	40 c. ft.
Nux Vomica, in cases	40 c. ft.

Articles.	To the Ton.
Nux Vomica, in bags	13 cwt.
Oats	12 cwt.
Oil, of any kind, in casks, tins or cases ..	40 c. ft.
Oil Cake, expeller	16 cwt.
Do. rotary or ghanny	15 cwt.
Do. hydraulic pressed	16 cwt.
Do. powder	16 cwt.
Opium	per chest.
Paddy, in bags	13 cwt.
Pepper, in bags	13 cwt.
Peas	17 cwt.
Pimento	12 cwt.
Pistachio nuts	10 cwt.
Plumbago, in bags	16 cwt.
Pollards, in bags	10 cwt.
Poppy Seed, in bags	13 cwt.
Rape Seed	15 cwt.
Rattans, in bundles	13 cwt.
Do. ground	13 cwt.
Red Wood	13 cwt.
Rice, in bags	18 cwt.
Rosin	10 cwt.
Safflower, in cases or bales	40 c. ft.
Do. in bags	8 cwt.
Safflower Seed (Kurdi Seed or Kasumba), in bags	13 cwt.
Sago, in cases	40 c. ft.
Sal Ammoniac, in cases	40 c. ft.
Do. in bags	15 cwt.
Salt	28 Indian maunds of 82⅔ lbs.

Articles.	To the Ton.
Saltpetre	20 cwt.
Sandalwood and Sapanwood	9 cwt.
Do. roots and chips	7 cwt.
Sealing Wax, in cases	40 c. ft.
Senna, in bags	5 cwt.
Do. in bales	40 c. ft.
Shells, rough, in bags	16 cwt.
Silk, in bales	8 cwt.
Do. in cases	40 c. ft.
Soap, in cases	40 c. ft.
Soap nuts	10 cwt.
Sugar, in double bags	19 cwt.
Talc	16 cwt.
Tallow	40 c. ft.
Tamarind	15 cwt.
Tea, in chests	40 c. ft.
Timber	40 c. ft.
Tobacco, in bales	40 c. ft.
Tortoise Shells, in chests	40 c. ft.
Turmeric, in bags	11 cwt.
Tutenague	16 cwt.
Whanghees (*vide* Canes)	13 cwt.
Wheat	18 cwt.
Wines and Spirits, in casks or cases	40 c. ft.
Wool, in bales	40 c. ft.
Zedoary	16 cwt.

General Rates of Commission.

Table of General Rates of Commission chargeable in Bombay, adopted at a Special General Meeting of the Chamber, held on the 24th September 1924.

IMPORT, EXPORT AND GENERAL BUSINESS.

		Per cent.
1.	On effecting insurance on amount insured	½
2.	On settling insurance losses, whether partial or total, also on procuring return of premium, exclusive of commission on receipt of cash	1
3.	On the sale or purchase of goods of all denominations (except as under)	2½
4.	On purchase of all kinds with the proceeds of goods sold, and on which a commission of 2½ per cent. has been previously charged	1
5.	On the sale or purchase of ships, of opium and of diamonds, pearls, and jewellery of all descriptions ..	1
6.	On the sale or purchase of treasure or bullion ..	
7.	On the sale or purchase of cattle	5
8.	On goods consigned which are disposed of by auction, or sent to a shop, on net proceeds	2½
9.	On goods consigned and afterwards withdrawn, invoice cost	1
10.	On guaranteeing the responsibility of persons to whom goods are sold on the amount of sale	1
11.	On attending the delivery of contract goods to the Government or individuals	1
12.	On collecting house-rent	1
13.	On sale or purchase of private Bills of Exchange ..	⅛
14.	On effecting remittances by Bills of Exchange ..	¼
15.	On exchanging Government Securities of all descriptions, or investing money therein, and on transferring Government Paper from one constituent to another .	½

		Per cent.
16.	On surrendering or depositing in the Treasury Government Securities of all descriptions	¼
17.	On recovering of bonds, or of bills for absentees overdue at the time of their being placed in the position of the Agent	1
18.	On debts when a process at law or by arbitration is necessary	2½
19.	On debts when recovered without process of law or arbitration	2½
20.	On managing the affairs of the estate for an executor or administrator	5
21.	On recovering funds from a bankrupt estate	2½
22.	On guaranteeing bills, bonds or debts in general, by endorsement or otherwise	½
23.	On bills of exchange returned, noted or protested ..	¼
24.	On granting and cashing letters of credit	½
25.	On depositing Government Paper as security for constituents	½
26.	On deposits for short periods 2 or 3 months on amount of not less than Rs. 25,000	1/64

Native Consignments.

27. The recognised rate of commission in England on the sale of consignments from Bombay shall be 2½ per cent., exclusive of brokerage and guarantee, and the same is added to the Scale of Commissions sanctioned by the Chamber.

Shipping Business.

28. On procuring freight 2½

"When the freight is payable in sterling, the Commission shall be calculated on the sterling amount at the following rates for 6 months' sight Bank Bills when the freight is by sailing ships, and at the rate for 3 months' sight Bank Bills when by steamers." Brokerage, when actually incurred, shall be considered a legitimate charge in ship's accounts.

		Per cent.
29.	On collecting freight	2½
30.	On tendering a vessel (if accepted) for the conveyance of troops; on the amount of the charter party.. ..	2½
31.	On shipping goods of every description on which no commission for the purchase has been charged ..	1
32.	On shipping treasure, bullion and jewellery	⅛
33.	On ship's disbursements when not in funds	1
34.	On account of passage-money, whether the same passes through the Agent's hands or not	5
35.	For executing orders to Charter or engage Tonnage in Bombay or at outports	2½
36.	On realising Bottomry Bonds or negotiating any loan on *respondentia*	1
37.	On landing and re-shipping goods from any vessel in distress, stranded or wrecked, or on landing or selling by auction damaged goods from any such vessel, and acting as Agent for the Master on behalf of all concerned,—on the declared value of all such goods as may be re-shipped, and on net proceeds of all such goods as may be publicly sold	1
	If Opium, Indigo, Raw Silk or Silk Goods	½
	If Treasure, Precious Stones or Jewellery	¼
38.	On moneys expended, *i.e.*, on all disbursements made in efforts to save Ship or Cargo	2½

Note.—Applicable to Rates of Commission generally.—When the amount on which commission is payable is stated in rupees, the Commission shall be calculated in that currency; and when in sterling at the rate provided for under Rule 28 *of the General Rates of Commission which fixes the rate on "procuring freight."*

Bombay Port Trust Docks.

Scale of Rates to be charged on goods Imported or Exported at the Bombay Port Trust Docks other than goods Imported or Exported by Coasting Steamers plying between Bombay and Ports on the West Coast of India for which there are separate rates.

(Revised up to 31st March 1925.)

SECTION I.

Wharfage Charges.

No. of Item.	Description of Goods.	How Charged.	Import and Export.
			Rs. a. p.
1	ANIMALS ETC., LIVING.		
A	Animals for Public Gardens in India	Free	
B	Birds, large, not otherwise enumerated	Each	0 4 0
C	Birds, small, not otherwise enumerated	Cage	0 2 0
D	Calves, foals, deer and pigs ..	Each	0 10 0
E	Camels, horses and mules ..	,,	2 0 0
F	Cows, buffaloes and bullocks ..	,,	1 0 0
G	Dogs and monkeys	,,	0 3 0
H	Donkeys	,,	1 12 0
I	Elephants	,,	6 0 0
J	Fowls and ducks	Dozen	0 3 0
K	Goats and sheep	Each	0 5 0

NOTE.—Under the sanction of Government, and until further notice, a surtax of 50 per cent. is leviable on all charges made under the scale of rates chargeable with the following exceptions :—

Charges for water supply.
Charges for use of the Dry Docks.
Wharfage charges for liquid fuel and kerosine oil.
Wharfage charges for passengers' unmanifested baggage.
Charges for double tally of coast cargoes.

"The extra fees leviable under Section III, on Passengers' baggage classified under Item 2C of Section 1."

No. of Item.	Description of Goods.	How Charged.	Import and Export.
1	ANIMALS, ETC., LIVING—*contd.*		Rs. a. p.
L	Pigeons, quails and partridges ..	Dozen	0 2 0
M	Small birds or animals, such as cats, monkeys, etc., in charge of owner	Free	
N	Snakes and reptiles	Each	0 2 0
O	Tigers, bears, crocodiles and other wild animals	,,	5 0 0
P	Tigers and other wild animals, cubs of	,,	1 0 0
Q	Turkeys and geese	...	0 0 6
2	APPAREL.		
A	Clothing, old or new, haberdashery, hosiery, millinery, boots, shoes, caps, hats and hatters' ware and feathers ..	*Ad valorem* Import Package, Export	¼% 0 6 0
B	Gold and silver cloth, braid, thread, lametta, real and imitation	*Ad valorem* Import Export Package	⅛% with minimum charge of 1 8 0 per package. 1 8 0
C	Baggage, passengers,' unmanifested (excluding baggage, accompanying passengers travelling between Bombay and Indian and Persian Gulf Ports)	Package.	1 0 0
D	Baggage, passengers' travelling between Bombay and Indian and Persian Gulf Ports, regarded as *bonafide* ..	..	Free
E	Baggage, passengers', unmanifested and not regarded as *bonafide*.	on actual classification.	

Note—When the levy of wharfage on actual classification as indexed cannot in the opinion of the Docks Manager be applied, owing to the miscellaneous character of the contents of packages, such baggage will be charged .. Package 0 2 0 .. Cart load 0 8 0

No. of Item.	Description of Goods.	How Charged.	Import and Export. Rs. a. p.
2	APPAREL—*contd.*		
F	Baggage of sailors, members of the Water Police and Preventive Officers when proceeding on or returning from duty through the Docks	Free	
3	ARMS AND AMMUNITION.		
A	Guns, small arms, sporting guns, rifles, pistols, revolvers, etc., when imported or exported singly as part of personal equipment or baggage	Free	
B	Guns, small arms, sporting guns, rifles, pistols, revolvers, swords, bayonets, etc., when imported or exported in cases or packages	Package	0 8 0
C	Guns, small arms, sporting guns, rifles, pistols, revolvers, swords, bayonets, etc., when imported singly	Each	0 2 0
D	Lead shot	Ton	2 4 0
E	Parts of rifles, etc., safety cartridges (loaded), cartridge cases (empty), percussion caps, and materials and implements for loading cartridges and accessories	Package	0 8 0
4	BONES, CRUSHED AND UNCRUSHED, MEAL AND DUST AND BONE SINEWS	Ton	1 4 0
5	BOOKS, BOOK COVERS, MANUSCRIPTS, RULED AND PRINTED MATTER, INCLUDING MAPS AND CHARTS	Package	0 8 0

No. of Item.	Description of Goods.	How Charged.	Import and Export.
6	BRUSHES AND BROOMS AND MATERIAL FOR MANUFACTURE OF.		
			Rs. a. p.
A	Bristles and fibre for brushes and brooms	Case	0 8 0
B	Brushes and brooms, etc., in cases	,,	0 8 0
C	Brushes and brooms, etc., loose ..	100	0 4 0
7	BUILDING AND ENGINEERING MATERIALS NOT MADE OF METAL.		
A	Asphalt	Ton	1 12 0
B	Bricks of all kinds, not otherwise enumerated	,,	1 12 0
C	Building stone, roofing felt, roofing slates and materials not enumerated	,,	2 4 0
D	Cement, lime, lime-stones ..	,,	1 2 0
E	Clay, fire	,,	2 0 0
F	Earthenware hoppers or pans for water-closets	Cask Crate Case Loose Each	1 0 0 0 14 0 0 10 0 0 2 0
G	Earthenware pipes and connections	Ton	1 12 0
H	Tiles, foreign or country	,,	2 4 0
I	Wooden doors and window frames	Package	0 6 0
8	CANDLES OF ALL KINDS	Cwt.	0 4 0
9	CARPETS, OIL CLOTH AND FLOOR COVERINGS.		
A	Carpets, woollen	Package	0 12 0
B	,, other than woollen ..	,,	0 8 0
C	Oil cloth and floor cloth	Ton	2 0 0

No. of Item.	Description of Goods.	How Charged.	Import and Export. Rs. a. p.
10	CARRIAGES, CARTS, MOTOR CARS AND BICYCLES OF ALL KINDS.		
A	Carriages, four-wheeled	Each	10 0 0
B	,, two-wheeled	,,	8 0 0
C	Wheels and parts of carriages and carts unpacked	,,	0 4 0
D	,, ,, ,, packed	Package	0 12 0
E	Carts, four-wheeled	Each	4 0 0
F	,, two-wheeled	,,	3 0 0
G	,, country	,,	1 0 0
H	Bicycles, tricycles, etc., unpacked.	,,	0 8 0
I	,, ,, ,, packed ..	Package	1 0 0
J	Motor cars	Items 30 & 43 B	
K	,, cycles, packed	Package	4 0 0
L	,, ,, unpacked	Each	1 0 0
M	Wheel barrows	,,	0 2 0
11	CHEMICALS AND CHEMICAL PRODUCTS.		
A	Acids of all kinds	Case	0 8 0
B	,, ,, ...	½ Case	0 6 0
C	,, ,, in drums ..	Drum	0 12 0
D	Carbide of Calcium	Cwt.	0 2 0
E	Chemicals and chemical products, not otherwise enumerated ..	Ton	2 0 0
F	Chemicals and chemical products when weight cannot be ascertained..	Case	0 8 0
G	Cylinders of carbonic acid gas, etc.	Each	0 2 0
H	Cylinders of ammonia	,,	0 8 0
I	Disinfectants, dry..	Ton	1 8 0
J	,, liquid	5 gallons or part thereof.	0 2 0
K	Ether	Package	0 8 0

No. of Item.	Description of Goods.	How Charged.	Import and Export.
			Rs. a. p.
12	CLOCKS, WATCHES AND OTHER TIME-PIECES.		
A	Clocks and time-pieces	Case	0 8 0
B	Clocks, large, for towers, and accessories for clocks, etc. ..	,,	0 12 0
C	Watches, gold and silver ..	*Ad valorem* Import	⅛% minimum charge of Rs. 1-8 per package.
		Export Package	1 8 0
D	,, other	Case	0 12 0
13	COAL, COKE AND PATENT FUEL.		
A	Coal, coke, charcoal, patent fuel, cinders, ashes and mint dust, in bulk (without Port Trust labour)	Ton	1 0 0
B	Coal, coke and charcoal, in bags..	,,	1 4 0
14	COIR AND OTHER FIBRES, CORDAGE, ROPE AND TWINE.		
A	Coir carpets in rolls	Package	0 8 0
B	,, mats (door mats)	,,	0 6 0
C	Cordage and rope of all kinds ..	Ton	2 0 0
D	Hemp, rhea, coir and aloe fibres, loose, in bundles	,,	2 0 0
E	Hemp, rhea, coir and aloe fibres, pressed	Bale	0 4 0
F	Twine	Ton	2 0 0
15	CORAL, REAL OR IMITATION ..	Package	1 0 0

No. of Item.	Description of Goods.	How Charged.	Import and Export. Rs. a. p.
16	CORK.		
A	Corks	Package	0 6 0
B	Corkwood sheets	,,	0 8 0
17	COTTON AND ARTICLES MADE OF COTTON.		
A	Cotton piece-goods upto 40 c. ft. each	Package	0 6 0
B	Cotton piece-goods each 40 c. ft.	,,	0 12 0
C	Cotton, raw, Indian, pressed bales (3½ cwts. plus tare) or docras of 3 cwts. or under ..	Bale or docra.	0 8 0
D	Cotton, raw, American, or other pressed bales of 4 cwts. or over.	Bale	0 12 0
E	Cotton, raw, Egyptian, or other pressed bales of 6 cwts. or over and unpressed bales or docras of over 3 cwts.	Bale or docra.	0 12 0
F	Thread, sewing	Package	0 6 0
G	Twist and yarn	,,	0 6 0
H	Waste, cotton, twist	Bale	0 6 0
18	DRUGS AND MEDICINES.		
A	Drugs, country or foreign, in bulk, bags or bundles	Ton	2 0 0
B	Drugs, country or foreign, in bulk, packed	Package	0 8 0
19	DYEING AND TANNING MATERIALS.		
A	Dyes, country, in bulk, bags or bundles, not otherwise enumerated	Ton	2 0 0
B	Dyes, country, in cases	Case	0 8 0
C	,, foreign	Cwt.	0 4 0
D	Gallnuts, myrobolams	Ton	1 0 0

No. of Item.	Description of Goods.	How Charged.	Import and Export.
20	EARTH AND CLAY, INCLUDING SAND AND BALLAST.		Rs. a. p.
A	Ballast and kentledge (without Port Trust labour)	Ton	0 4 0
B	Ballast and kentledge by lighters to and from Port Trust Bunders	Free	
C	Chalk, tale, pipe clay, mica and gypsum	Ton	2 0 0
D	China clay	,,	2 0 0
E	Earth and ochre of sorts	,,	1 0 0
F	Plaster of Paris	Package	0 8 0
G	Whiting	Ton	2 0 0
H	Imported loose as broken stowage	,,	1 0 0
21	EARTHENWARE, CHINA, PORCELAIN, AND GLASS, EXCEPT BUILDING AND ENGINEERING MATERIAL.		
A	Bowls, cups, chillims, country ..	100	0 2 0
B	Carboys, empty, and coojas ..	Each	0 0 3
C	Chinaware in rolls	Dozen	0 4 0
D	Empty bottles	Package	0 8 0
E	,, ,, unpacked ..	Dozen	0 0 6
F	Glass bangles, beads, tubs, etc. ..	Package	0 8 0
G	Glass, China, and earthenware, broken	,,	0 6 0
H	Glass window	,,	0 3 0
I	,, plate and sheet	,,	0 8 0
J	Glass and earthenware, porcelain, chamware, japanware and lampware	Cask Crate Case, &c.	1 0 0 0 12 0 0 8 0
K	Pots and jars, unpacked	Each	0 1 0
L	Retorts, loose	Ton	2 4 0

No. of Item.	Description of Goods.	How Charged.	Import and Export. Rs. a. p.
22	FIREWORKS OF ALL KINDS.		
A	Dewasalis and joss sticks ..	Package	0 2 0
B	Fireworks of all kinds	,,	0 8 0
23	FLAX AND ARTICLES MADE OF FLAX.		
A	Canvas including canvas bags in bales	Package	0 8 0
B	Flax and linen piece-goods ..	,,	0 6 0
C	Hose	,,	0 12 0
D	Tarpaulins, new	,,	0 12 0
E	,, old	,,	0 6 0
24	FRUITS, HOPS, VEGETABLES AND EDIBLE NUTS.		
A	Cocoanuts	1,000	0 8 0
B	Copra	Ton	1 0 0
C	Dates in bags or bundles ..	,,	1 8 0
D	Fruits, dried, and edible nuts of all kinds, not otherwise enumerated, in bags or bundles ..	,,	2 0 0
E	Fruits, fresh and dried, and edible nuts of all kinds, not otherwise enumerated in barrels, crates, cases or baskets ..	Package	0 3 0
F	Fruits, fresh, in bulk	Cartload	0 12 0
G	Groundnuts	Ton	1 0 0
H	Hops	Package	0 8 0
		Ton	1 0 0
I	Vegetables, fresh, including potatoes, onions, garlic, etc. ..	Cartload	0 12 0
		Coolie-load	0 2 0

No. of Item.	Description of Goods.	How Charged.	Import and Export.
25	FURNITURE AND CABINETWARE.		Rs. a. p.
A	Chairs, unpacked	Each	0 1 0
B	Furniture, unpacked, other than chairs	,,	0 4 0
C	Furniture in cases, crates or packages	Package	0 12 0
26	GRAIN, FLOUR AND PULSE..		
A	Flour, except corn flour and farinaceous preparations in tins.	Ton	0 12 0
B	Grains and pulse other than rice .	,,	0 12 0
C	Rice	,,	0 10 0
27	GRASS, HAY AND FODDER OF ALL KINDS.		
A	Bran, chunee, husk and fodder, for animals	Ton	0 12 0
B	Hay, straw and kirbi, pressed ..	Bale	0 4 0
C	Hay, straw and kirbi, in bundles .	Ton	2 0 0
28	GROCERIES, PROVISIONS AND OILMANSTORES.		
A	Beef and pork, in casks, barrels, etc.	Package	0 8 0
B	Coffee and cocoa, in bags.. ..	Ton	1 8 0
C	Fish, dried, fishmaws, sharkfins and samoodar fins	,,	2 4 0
D	Ghee	,,	2 0 0
E	Groceries, provisions, oilmanstores and articles under item 28, in cases	Each	0 4 0

No. of Item.	Description of Goods.	How Charged.	Import and Export. Rs. a. p.
28	GROCERIES, PROVISIONS AND OILMANSTORES—*contd.*		
F	Groceries, provisions, oilmanstores and articles under item 28, fresh, unpacked	Coolie-load.	0 2 0
G	Groceries provisions, oilmanstores and articles under item 28, for daily use of ships in Dock	Free	
H	Indian condiments	Package	0 4 0
I	„ „	Cask	0 8 0
J	Oatmeal, sago, biscuits and arrowroot and others, unenumerated, in bags	Ton	1 8 0
K	Saffron	Case	1 0 0
29	GUM, GUM RESINS, INDIA-RUBBER AND LAC.		
A	Amber beads and ware	Case	1 0 0
B	Caoutchouc or India-rubber solution	„	0 8 0
C	Gum, gum resins of all kinds and lac	Ton	2 4 0
D	Hose, rubber-lined	Case	0 12 0
E	India-rubber, in bags or bundles .	Ton	2 4 0
F	India-rubber and manufactures of, not otherwise enumerated .	Case	0 8 0
G	Lac, manufactures of	„	0 8 0
H	Tyres, rubber	Package	1 0 0
I	Waterproof cloth	„	0 8 0
30	HEAVY LIFTS.		
A	Package over 1½ and not exceeding 3 tons	Ton	2 4 0
B	Package 3 and not exceeding 5 tons	„	2 8 0

No. of Item.	Description of Goods.	How Charged.	Import and Export.
30	HEAVY LIFTS—*contd.*		Rs. a. p.
C	Package over 5 and not exceeding 8 tons	Ton	3 0 0
D	Package over 8 and not exceeding 11 tons	,,	4 0 0
E	Package over 11 and not exceeding 15 tons	,,	5 0 0
F	Package over 15 and not exceeding 100 tons	,,	7 8 0
	NOTE.—Charges on heavy lifts and all articles charged under Item 30 (except single items weighing 30 tons and over and unpacked boilers, which will be charged on dead weight,) will be levied by measurement or weight at option of the Docks Manager. If by measurement 40 c.ft. will be considered one ton, and the rate per ton will be that at which the dead weight is chargeable.		
31	HIDES, SKINS, RAW OR CURED, AND GUTS.		
A	Guts	Bale or Package	0 8 0
B	Hides and skins of all kinds including clippings	Ton	2 8 0
32	HORNS, TIPS AND PIECES OF HORN, HORNMEAL AND ARTICLES MADE OF HORN, NOT OTHERWISE ENUMERATED.		
	Horns of all kinds in bulk, bags or bundles	Ton	1 8 0
	Horns and articles made of horn, packed	Package	0 8 0

No. of Item.	Description of Goods.	How Charged.	Import and Export.
33	ICE.		Rs. a. p.
A	Ice	Ton	1 12 0
B	Small quantities for use of ships in Dock or Harbour	Free	
34	INSTRUMENTS, APPARATUS AND PARTS THEREOF, INCLUDING MUSICAL INSTRUMENTS.		
A	Electric fans and parts thereof ..	Under items 30 & 43B	
B	Electric lights and parts thereof	Package	0 12 0
C	Harmoniums, organs, pianofortes and pianolas, if under 20 c. ft.	,,	1 4 0
D	,, ,, ,, ,, if 20 & under 30 ,,	,,	1 12 0
E	,, ,, ,, ,, 30 ,, 40 ,,	,,	2 8 0
F	,, ,, ,, ,, 40 ,, 50 ,,	,,	3 0 0
G	,, ,, ,, ,, 50 ,, 60 ,,	,,	5 0 0
H	,, ,, ,, ,, 60 ,, 70 ,,	,,	8 0 0
I	,, ,, ,, ,, 70 ,, 80 ,,	,,	12 0 0
J	,, ,, ,, ,, 80 c. ft. & over ..	,,	15 0 0
K	Instruments, drawing, mathematical, musical, nautical, optical, photographic, scientific, surgical, etc., and apparatus not otherwise enumerated	*Ad valorem* Import Package Export	½ % 0 8 0
L	Instruments and electrical appliances, fittings and parts of, not otherwise enumerated ..	Package	0 12 0
M	Telegraph, telephone and electric cable and wire	Ton	2 4 0
35	IRONMONGERY, CUTLERY AND HARDWARE.		
A	Baths, iron, galvanized	Dozen	0 12 0
B	Bellows, smiths, unpacked ..	Each	0 4 0
C	Bricks, bath	Case	0 4 0

No. of Item.	Description of Goods.	How Charged.	Import and Export.
35	IRONMONGERY, CUTLERY AND HARDWARE—*contd.*		Rs. a. p.
D	Buckets, iron or metal	Dozen	0 4 0
E	Drums, empty, small	Each	0 0 3
F	Hardware, ironmongery and agricultural implements, not otherwise enumerated	Ton	2 4 0
G	Lamps, lanterns, lampware, platedware, cutlery, tools and hardware, etc., (when no weight is given)	Cask	1 2 0
		Crate	0 14 0
		Package	0 9 0
H	Nails of sorts	Ton	1 12 0
I	Shovels, spades and pickaxes ..	Dozen	0 4 0
36	IVORY AND IVORYWARE.		
A	Ivory	Cwt.	0 4 0
B	Ivoryware	Package	1 0 0
37	JEWELLERY, PLATE, GOLD AND SILVER.		
A	Gold and silver leaf, real ..	*Ad valorem* Import	⅛% with minimum charge of Rs. 1-8-0 per package.
		Export	
		Package	1 8 0
B	„ „ „ „ imitation ..	Package	0 4 0
C	Jewellery, precious stones, gems and pearls	*Ad valorem* Import	⅛% with minimum charge of Rs. 1-8-0 per package.
		Export	
		Package	1 8 0

No. of Item.	Description of Goods.	How Charged.	Import and Export.
37	JEWELLERY, PLATE, GOLD AND SILVER—*contd.*		Rs. a. p.
D	Jewellery and pearls, imitation	Package	0 8 0
E	Plate, gold and silver	*Ad valorem* Import	⅛% with minimum charge of Rs. 1-8-0 per package.
		Export	
		Package	1 8 0
38	JUTE, RAW, AND ARTICLES MADE OF JUTE.		
A	Gunny bags, old	Package	0 4 0
B	,, pieces and bags and hessians gunny cloth ..	Bale	0 10 0
C	Jute canvas	Package	0 8 0
D	,, pressed	Bale	0 6 0
E	,, unpressed (slack bundles).	Ton	2 0 0
39	LACQUERS AND LACQUERWARE ..	Package	0 8 0
40	LEATHER AND ARTICLES MADE OF LEATHER NOT OTHERWISE ENUMERATED.		
A	Harness and saddlery	Package	0 8 0
B	Hose, leather	,,	0 12 0
C	Leather, foreign or country ..	Ton	2 8 0
D	,, imitation..	Package	0 8 0
E	Portmanteaus, bags and trunks ..	,,	0 8 0
41	LEAVES, CANES AND MANUFACTURES OF.		
A	Bamboos	50 or part of 50	0 4 0

No. of Item.	Description of Goods.	How Charged.	Import and Export. Rs. a. p.
41	LEAVES, CANES AND MANUFACTURES OF—*contd.*		
B	Baskets, cane	Dozen	0 2 0
C	Canes, Malacca	,,	0 4 0
D	,, rattans	Ton	2 4 0
E	Danthans (country tooth brushes)	,,	2 4 0
F	Fans, tiffin baskets, reeds ..	Package	0 8 0
G	Kuskus for tatties	,,	0 2 0
H	Leaves, betel, beedie and furrah .	,,	0 2 0
I	Mats, foreign	,,	0 8 0
J	,, country	,,	0 6 0
K	Matting	Package or roll	0 8 0
42	LIQUORS AND SPIRITS INCLUDING METHYLATED SPIRITS.		
A	Ale, beer, porter and cider, in wood	Hogshead	0 8 0
B	Ale, beer, porter and cider, in bottles	1 doz. quarts or 2 doz. pints.	0 2 0
C	Ale, beer, porter and cider ..	Kilderkin	0 4 0
D	,, ,, ,, ..	Firkin	0 2 0
E	Spirits, including methylated spirits, liquors and wines, in wood	Imperial gallon	0 0 4
F	Spirits, including methylated spirits, liquors and wines, in bottles	,,	0 1 0

No. of Item.	Description of Goods.	How Charged.	Import and Export.
43	MACHINERY AND PARTS OF MACHINERY.		Rs. a. p.
A	Belting, packing, asbestos and asbestos sheets	Case, crate or package.	0 12 0
B	Machinery and parts of machinery not exceeding 1½ tons :— (1) Prime movers .. .. (2) Electrical machinery of all kinds, not including instruments— (*a*) Generators .. .. (*b*) Motors .. .. (*c*) Other kinds .. .. (3) Machinery (not being prime movers or electrical machinery)— (*a*) Aerated water machinery .. .. (*b*) Agricultural .. (*c*) Boilers .. .. (*d*) Metal working machinery .. (*e*) Mining machinery .. (*f*) Oil crushing and refining machinery .. .. (*g*) Paper mill machinery .. .. (*h*) Rice and flour mill machinery .. .. (*i*) Refrigerating machinery .. .. (*j*) Saw mill and wood working machinery	Ton	2 0 0

No. of Item.	Description of Goods.	How Charged.	Import and Export.
43	MACHINERY AND PARTS OF MACHINERY—*contd.*		Rs. a. p.
B	(*k*) Sugar, tea and textile machinery	Ton	2 0 0
	(*l*) Printing machinery		
	(*m*) Other sorts of machinery ..		
C	Machinery (and parts of machinery) worked by manual or animal power	Under Item 35 F. G.	
D	Sewing and knitting machines and accessories	Package.	0 8 0
E	Typewriters, duplicators and accessories	,,	0 8 0
	NOTE (*a*)—All packages and single items over 1½ tons each will be charged as heavy lifts, under Item No. 30.		
	(*b*)—Charges on machinery and other items charged as machinery will be levied by measurement or weight at option of the Docks Manager, if by measurement 40 c. ft. will be considered one ton, and the rate per ton will be that at which the dead weight is chargeable.		

No. of Item.	Description of Goods.	How Charged.	Import and Export.
			Rs. a. p.
44	MANURES OF ALL KINDS, NOT OTHERWISE ENUMERATED ..	Ton	1 4 0
45	MATCHES OF ALL KINDS	Package	1 0 0
46	METALS, MINERALS AND ARTICLES MADE OF METAL, NOT CLASSIFIED UNDER HARDWARE OR MACHINERY.		
A	Brass, copper, yellow metal, spelter, tin, zinc and all metals, manufactured and unmanufactured and old, not otherwise enumerated	Ton	2 0 0
B	Brass, copper, yellow metal, spelter, tin, zinc and all metals, manufactured when no weight is given	Cask	1 0 0
		Crate	0 12 0
		Package	0 8 0
C	Iron and steel, bar, rod, hoop, scrap, sheets, plates, bands, old iron and steel, angle iron, T-iron, girders, castings and cast-iron pipes under 1½ tons, pig iron, galvanized iron pipes, or tubes, steel fagot, keg, spring and octagon	Ton	1 8 0
	NOTE—Girders, castings, cast-iron pipes, &c., over 1½ tons	Item No. 30	
D	Ores of all kinds	Ton	0 10 0
	Note.—Shippers of ore are required to furnish the Docks Manager, within six months from date of shipment, with certificates of ore outturned at destination. In such cases, a		

No. of Item.	Description of Goods.	How Charged.	Import and Export.
46	METALS, MINERALS AND ARTICLES MADE OF METAL, NOT CLASSIFIED UNDER HARDWARE OR MACHINERY—*contd.*		Rs. a. p.
	rebate of annas 2 per ton will be allowed on the original quantity declared and wharfage on the actual quantity excess or short shall be adjusted at 8 annas per ton.		
E	Quicksilver	Package	0 6 0
F	Tin clippings	Ton	0 12 0
G	Wires of all kinds, not otherwise enumerated	,,	2 4 0
47	MINERAL AND AERATED WATERS AND ALL NON-ALCOHOLIC BEVERAGES.		
A	Aerated and mineral waters ..	Dozen	0 1 0
B	,, ,, ..	Case or Cask	0 4 0
C	All non-alcoholic beverages ..	,,	0 4 0
48	NAVAL AND MILITARY STORES.		
A	Naval and Military stores *bona fide* the property of Government, arms (including rifles), equipment, ordnance and commissariat stores, not exceeding 5 tons per piece or package	Ton	2 0 0
B	Naval and Military stores *bona fide* the property of Government, arms (including rifles), equipment, ordnance and commissariat stores, when no weight is given or cannot be ascertained	Package	0 4 0

No. of Item.	Description of Goods.	How Charged.	Import and Export.
			Rs. a. p.
48	NAVAL AND MILITARY STORES —*contd.*		
	Naval and Military Stores *bona fide* the property of Government, arms (including rifles), equipment, ordnance and commissariat stores, packages over 5 tons in weight.	Under Item 30.	
49	OILS.		
A	Liquid fuel in bulk	12 Imperial gallons.	0 1 6
B	,, ,, ,, in casks or drums		
C	Oils, vegetable, mineral and animal, tin, drum or case, up to 10 imperial gallons	Each	0 3 0
D	Oils, vegetable, mineral and animal, tin, drum or case, over 10 imperial gallons	10 gallons or part of.	0 3 0
E	Oils, vegetable, mineral and animal, tin, drum, case or casks	Ton	1 8 0
F	Oils, kerosine, in tins, drum or cases	8 Imperial gallons.	0 2 0
G	Oils, kerosine, in bulk, discharged into Trustees' Oil Pipe ..	8 Imperial gallons.	0 1 0
H	Paraffin wax	Ton.	2 0 0
	NOTE.—Vegetable, mineral and animal oils, imported or exported in bottles, will be charged per Item No. 18 B.		

No. of Item.	Description of Goods.	How Charged.	Import and Export. Rs. a. p.
50	OIL-CAKES	Ton.	1 4 0
51	OPIUM.		
A	Opium, package, up to 70 lbs. ..	Package.	0 12 0
B	,, ,, over 70 ,, ..	,,	1 4 0
52	PAINTS, PAINTERS' MATERIALS, ETC.		
A	Lamp-black	Cwt.	0 4 0
B	Paints, dry and mixed	Ton	2 8 0
C	Turpentine and Turpentine substitutes	10 Imperial gallons or part of	0 3 0
D	Varnish, French Polish, &c.	5 Imperial gallons or part of	0 2 0
53	PAPER-MAKING MATERIALS.		
A	Pulp of wood or other paper making materials	Ton	2 0 0
B	Rags	Package	0 4 0
54	PERFUMERY AND PERFUMERY OILS.		
A	Dhowrie, rose and lavender flowers, dried, and incense ..	Ton	2 0 0
B	Musk	Package	1 4 0
C	Perfumery	Case	1 0 0
D	Perfumed all essential and non-essential oils of all sorts ..	Package	1 0 0
E	Rose water	Case or drum.	0 3 0
F	,, ,, ...	Carboy.	0 1 0

No. of Item.	Description of Goods.	How Charged.	Import and Export.
			Rs. a. p.
55	PICTURES, PICTURE FRAMES, PRINTS, ENGRAVINGS, PHOTOGRAPHS AND WORKS OF ART INCLUDING SMALL CLAY AND METAL FIGURES.		
A	Clay figures, unpacked	Each	0 2 0
B	Mouldings	Package	2 0 0
C	Pictures, prints, engravings, photographs and works of art ..	,,	1 0 0
56	PITCH, TAR AND DAMMER ..	Ton	2 0 0
57	PLANTS AND BULBS INCLUDING SEEDS FOR SOWING.		
A	Garden seeds and seeds for sowing.	Package	0 8 0
B	Plants and bulbs, packed ..	,,	0 4 0
C	,, ,, unpacked ..	Dozen	0 4 0
D	,, for Public Gardens in India	Free	
58	POLISHES.		
..	Polishes and compositions for application to leather or metals	Cask Crate Case	1 0 0 0 12 0 0 8 0
59	PRINTING AND LITHOGRAPHIC MATERIAL (OTHER THAN PAPER.)		
A	Lithographic stones	Ton	2 4 0
B	Printing material, type and dyes.	Package	0 8 0
60	RAILWAY AND TRAMWAY PLANT AND MATERIALS.	Under Items Nos. 30 and 43.	
61	SALT.		
A	Salt, in bulk or bags	Ton	0 8 0
B	,, refined	Package	0 4 0

No. of Item.	Description of Goods.	How Charged.	Import and Export. Rs. a. p.
62	SEEDS.		
..	Seeds of all kinds, not otherwise enumerated	Ton	0 12 0
63	SHELLS AND COWRIES.		
A	Shells of all kinds, loose or in bags	Ton	2 0 0
B	Shells of all kinds, in cases ..	Case	0 8 0
64	SHIPS, PARTS OF, INCLUDING BOATS AND LAUNCHES AND GEAR FOR BOATS AND LAUNCHES.		
A	Boats and launches, under 1½ tons	Each	2 8 0
B	Boats and launches, over 1½ tons	Under Item 30	
C	Oars, Indian, unpacked	Dozen	0 4 0
D	„ foreign „	„	0 8 0
E	Ship, launch and boat gear and appliances, not otherwise enumerated	Package	0 4 0
F	„ „ „ „ „ „ loose ..	Cart-load	0 8 0
		Coolie-load	0 2 0
65	SILK.		
A	Piece-goods	Package	1 0 0
B	Raw silk, waste and yarn ..	„	1 0 0
66	SMOKER'S REQUISITES (EXCLUDING TOBACCO)	„	0 12 0
67	SOAP.		
A	Soap, perfumed	Package	0 8 0
B	„ bar and laundry	„	0 2 0
C	„ soft	Ton	2 0 0
D	Soapnuts (rita and shikakai) ..	„	2 0 0

No. of Item.	Description of Goods.	How Charged.	Import and Export.
68	SPECIE AND BULLION.		Rs. a. p.
A	Bullion and specie, gold and silver	Piece or Package.	0 12 0
B	Coins, other than	Package	0 6 0
69	SPECIMENS, CURIOSITIES, MODELS, &c.	„	0 8 0
70	SPICES, &c. Betelnuts, cardamoms, cassia, chillies, cinnamon, cloves, ginger, nutmegs, pepper and others unenumerated in bags	Ton	2 0 0
71	STARCH AND FARINA IN BAGS, CASKS, &c.	„	2 0 0
72	STATIONERY, PAPER, PASTE-BOARDS, MILLBOARDS AND CARD-BOARDS OF ALL KINDS.		
A	Ink, writing and printing ..	Cask or Package.	0 12 0
B	Slates, school	Package	0 2 0
C	Stationery, paper, mill-boards and card-boards of all kinds ..	Package up to 5 cwts.	0 8 0
D	Stationery, paper, mill-boards and card-boards of all kinds ..	Over 5 cwts.	0 12 0
73	STONE AND MARBLE.		
A	Marble and stone, manufactured or sculptured, pumice stone, etc.	Dead weight or ton of 40 c. ft.	2 4 0

No. of Item.	Description of Goods.	How Charged.	Import and Export.
	STONE AND MARBLE—*contd.*		Rs. a. p.
B	Road metal or rubble (without Port Trust labour)	Ton	0 6 0
C	Tablet stones	Case	0 8 0
74	SUGAR.		
A	Sugar, sugarcandy, jaggery and molasses	Ton	1 0 0
B	Sugar, loaf or chopped	Package	0 4 0
75	TALLOW AND STEARINE INCLUDING GREASE AND ANIMAL FAT	Ton	2 0 0
76	TEA, BLACK AND GREEN	Package	0 4 0
77	TENTS AND PARTS THEREOF	..	1 0 0
78	TOBACCO, ETC.		
A	Beedies or country cigarettes ..	Package	0 4 0
B	Cigars, cheroots and foreign tobacco, manufactured or unmanufactured, not otherwise enumerated	Cwt.	0 8 0
C	Cigarettes	Case	0 12 0
D	Hookas	Package	0 2 0
E	Snuff	Case	0 8 0
F	Tobacco, country	Cwt.	0 4 0
79	TOILET REQUISITES	Case	0 8 0
80	TOYS, GAMES AND SPORTING REQUISITES	,,	0 12 0
81	UMBRELLAS, UMBRELLA FURNITURE, PARASOLS, WHIPS AND WALKING STICKS OF ALL KINDS	,,	0 8 0
82	WAX OF ALL KINDS EXCLUDING PARAFFIN WAX.		
..	Wax of all kinds not otherwise enumerated	Package	0 4 0

No. of Item.	Description of Goods.	How Charged.	Import and Export.
83	WOOD AND TIMBER.		Rs. a. p.
A	Bark	Ton	1 8 0
B	Boxes, packing cases, casks, barrels, etc., empty, made ..	Each	0 2 0
C	Firewood	Ton	0 2 0
D	Horse and cattle boxes, empty ..	Each	1 0 0
E	Sawdust	Bag or Package	0 1 0
F	Sandalwood and lignum vitæ ..	Ton	2 0 0
G	Shooks and staves for barrels, casks or hogsheads and Kerosene oil cases, unmade.	Bundle	0 2 0
		Cask	0 8 0
H	Timber, blackwood, ebony, teak, pine, jarrah and other woods in logs and squares, sleepers, etc..	Ton of 50 c. ft.	1 12 0
I	Planks, scantlings and ceiling boards	,,	2 0 0
J	Woodenware	Case	0 8 0
K	Heads (tops and bottoms) and hoops for barrels, casks or hogsheads, unmade, packed together	Bundle	0 4 0
		Cask.	0 8 0
84	WOOL AND HAIR, RAW, AND ARTICLES MADE OF WOOL AND HAIR, INCLUDING FELT.		
A	Wool, woollen piece-goods and yarns up to 40 c. ft. each ..	Package	0 6 0
B	Wool, woollen piece-goods and yarns over 40 c. ft	,,	0 12 0
C	Wool and hair, raw, unpressed..	Bale	0 12 0

No. of Item.	Description of Goods.	How Charged.	Import and Export.
	WOOL AND HAIR, RAW, AND ARTICLES MADE OF WOOL AND HAIR, INCLUDING FELT—*contd.*		Rs. a. p.
D	Wool and hair, raw, pressed ..	Bale	0 6 0
E	Wool and hair, raw, waste ..	,,	0 6 0
F	All other articles made of wool or hair	,, Case or Bale package	0 8 0
85	UNENUMERATED GOODS.		
A	Goods packed in casks	Each	1 0 0
B	,, in crates	,,	0 12 0
C	Goods packed in cases, bundles and bales	,,	0 8 0
D	Goods packed in drums and kegs.	,,	0 4 0
E	Goods packed in bags	,,	0 2 0
F	Heavy goods chargeable by weight	Ton	2 4 0
G	Mails	Free	
H	Post parcels not exceeding 11 lbs. in weight	,,	
I	Post parcels exceeding 11 lbs. in weight	Each	0 2 6
J	Samples, small	Parcel	0 1 0
K	,, in cases, etc.	Package	0 6 0
L	Unpacked goods	Cart-load	0 8 0
M	,, ,, ...	Coolie load.	0 2 0

SECTION 1—*continued.*

———: o :———

1. The foregoing charges will be levied on a minimum of one cwt. on goods charged at a rate per ton or per cwt. Charges leviable according to weight will be assessed on the net weight of goods, as shown in the Customs Bill of Entry or Invoice, except where otherwise provided.

2. All goods charged per case or package, if exceeding 40 c. ft., will be charged double wharfage, except where otherwise enumerated.

(*a*) Packages and single items, for which a rate per package or item is prescribed in Section I, will be charged as heavy lifts under item 30 when they exceed 1½ tons in weight, except in instances in which the charge prescribed is higher than under item 30.

3. Cases, etc., containing assorted or sundry goods will be charged wharfage according to that item comprised in contents in respect of which the highest rate is provided in the foregoing Schedule.

4. For the assessment of wharfage, etc., on goods chargeable on measurement, importers must deposit with the Docks Manager certified copies of invoices and specifications (which will not be returned) with Customs documents and chappas. Measurements, etc., to be shown on English Standard in detail.

In respect of goods chargeable on weight, importers must produce Original invoices, if required.

5. On *bona fide* ships' stores (including live stock for use on voyage), furniture, tools and materials, imported or exported half wharfage charges only will be levied.

6. No charge will be levied on Horse Boxes accompanying horses, provided the Boxes are removed from Docks premises within 24 hours of landing. On the expiration of 24 hours,

Boxes will be treated as cargo and charged the ordinary wharfage rates.

7. Goods landed from boats or loaded from wharf into boats in Dock or at the Harbour Walls of the Docks, provided no Port Trust labour is employed, will be charged half the rates laid down in the Schedule. This fee will cover the right to storage for three days in either case ; thereafter the ordinary rent (extra fees) will be levied.

8. All goods, which have been charged full Docks import Wharfage will, if loaded into boats in the Docks by Port Trust labour, to be afterwards relanded at a Port Trust Bunder, be charged Hamallage only, *vide* Section X, Item A (c) instead of wharfage.

9. On cargo overcarried and landed in the Docks and reshipped Transhipment charges as per Section VII will be levied.

10. On same bottom cargo landed in the Docks and re-shipped, full import wharfage as per Section I and Hamallage at Annas 8 per ton will be levied.

11. No Docks wharfage charges will be levied on cargo or bunker coal landed from one hatch of a vessel and re-shipped in another for trimming or rearranging the vessel's cargo, provided it is not allowed to remain on the wharf and Trustees' labour is not utilized.

12. *Hazardous goods* (see Docks By-laws Nos. 99, 100 and 100-A) landed at the Docks and which have to be removed immediately to the Trustees' Hazardous Goods' Warehouse situated in the Alexandra Docks, will incur charges for removal, storage and rent as detailed under Section III, Item D, of this Schedule.

13. Consignments of matches will be removed, at the request of consignees, to the special sheds in the Docks set apart for the storage of matches during the monsoon, at a charge of Annas 6 per case.

14. Dangerous, Explosive and Inflammatory goods landed at the Docks contrary to the By-laws must be immediately removed by a consignee, failing which they will be removed at his risk and expense to the Trustees' Warehouse reserved for such goods.

15. Dangerous, Explosive and Inflammable goods landed at the Docks contrary to the Docks By-laws will be charged wharfage at Annas 8 per package under Section I, Item 3 E.

"16. The *bonafide* baggage of passengers consists of personal wearing apparel, household linen and personal effects as admitted by the Customs as *bonafide* baggage; but articles such as arms, ammunition, pearls, precious stones, pianos, pianolas, carriages, motor cars, motor cycles and other items enumerated on the reverse of the Customs Baggage, Declaration Form are regarded as non-*bonafide* for the purpose of these Rules."

N. B.—Fractions of an anna.—In the total charges recovered in a chappa or bill, under this Section fractions of an anna less than six pies will be dropped, while six pies and over will be reckoned as one anna.

The minimum charge recovered in any chappa or bill shall not be less than one anna.

SECTION II.

Wharfage Charges.

SCALE OF SPECIAL RATES CHARGED ON ALL GOODS IMPORTED AND EXPORTED AT THE BOMBAY PORT TRUST DOCKS BY COASTING STEAMERS PLYING BETWEEN BOMBAY AND PORTS ON THE WEST COAST OF INDIA LYING BETWEEN AND INCLUSIVE OF MANGALORE IN THE SOUTH AND KARACHI IN THE NORTH.

EXTRA SPECIAL CLASS—4 *pies a maund, or* 9 *annas a ton.*

Cotton pressed.
Rice.

SPECIAL CLASS.—5⅓ *pies a maund, or* 12 *annas a ton.*

Ballast.
Bardans or used gunny bags.
Bricks, fire.
Chalk.
Coal and coke in bags.
Cocoanuts.
Coriander seed.
Firewood.
Grain, wheat, rice, bajri, jowari, gram and barley, &c.
Myrabollams.
Ochre, of kinds.
Salt, country.
Saltpetre.
All kinds of seeds.
Tiles, Mangalore.
Vegetables, fresh.

1st CLASS.—7 *pies a maund, or* 15 *annas a ton.*

Alum.
Bamboos.
Bark, of sorts.
Bones, bone-dust and blood-manure.
Borax, unrefined.
Bottles, empty.
Bran.
Clay, China and fire.
Coal, coke, cinders, ashes, patent fuel.
Dates, wet and dry.
Disinfecting powder.
Flax.
Flour.
Glass, broken.
Goats' hair, pressed.
Groundnuts.
Hay and straw, pressed.
Hemp, pressed.
Hessians.
Horns, of kinds.
Iron, bar-iron, hoops, pig scrap sheets, &c.
Jaggery.
Jute, pressed.

1*st CLASS.*—6 *pies a maund, or* 13 *annas a ton.*—concld.

Kerosene oil.
Mats, country.
Mowra flowers.
Oil-cake.
Papadkhar, or country soda.
Skins, untanned.
Sugar.
Sugarcandy and molasses.
Tamarind.
Twist and yarn.
Whiting.
Wool, pressed.

2*nd CLASS.*—8 *pies a maund, or Rs.* 1-2-0 *a ton.*

Alkali (Sajeekhar).
Almonds.
Aloes.
Anchors.
Arrowroot.
Asphalt.
Assafœtida, coarse.
Beads.
Blood stones, Cambay stones and gold stones.
Brass and brassware.
Bricks, bath.
Buckets, iron.
Canvas.
Capoor cutchree.
Cardboards, strawboards.
Cassaware.
Cement.
Chillies, dried.
Clove-stems.
Cocum.
Coffee.
Coir, Fibre.
Coir pressed.
Coir, rope, cordage and yarn.
Columba root.
Cordage and rope, hemp. Europe and Manila.
Copra.
Corks.
Cowries.
Dammer.
Drugs, country.
Earthenware, piping, retorts &c., for drainage (not packed).
Fat, grease, lard, and tallow.
Fish, dried.
Fruits, fresh or dried.
Ginger, dry.
Glue.
Gums of sorts.
Hemp, loose, in bundles.
Jars, common, large or small.
Lac.
Lac dye.
Lead, pig, piping, sheets and rolls.
Lead, black, white and red.
Lead shot.

2nd CLASS.—8 *pies a maund, or Rs.* 1-2-0 *a ton.*—concld.

Linen piece-goods.
Liquorice root.
Mats, foreign.
Matting, coir.
Mineral waters.
Mother-o'-pearl shells.
Nails of sorts.
Nux-vomica.
Oils, linseed, castor, gingelly, &c.
Olibanum or incense.
Orsidue or brass leaves.
Paints, oil.
Paper, of kinds (including bales of newspapers).
Pitch.
Raisins.
Rattans.
Sago.
Salammoniac.
Sandalwood.
Shikakhai.
Shovels.
Soap, soft and bar (country).
Soapnuts.
Spelter and solder.
Sulphur.
Tiles, flooring and foreign.
Thread.
Timber in logs.
Timber planks & scantlings.
Tin of kinds.
Tortoise shells.
Turmeric.
Twine.
Umbrellas.
Waste, cotton, twist and wool.
Wire.

3rd CLASS.—10 *pies a maund, or Rs.* 1-6-0 *a ton.*

Ale, beer and porter, in casks.
Aerated waters.
Antimony.
Apparel not accompanying passengers.
Arsenic.
Bangles.
Beef and pork.
Bees'-wax.
Betelnuts.
Biscuits.
Boots and shoes.
Bottles, empty, medicine phials.
Butts, pipes and puncheons (empty).
Carpets.
Casks and hogsheads, empty.
Cheese.
Cochineal.
Copperas, sulphate of iron and sulphate of copper.
Copper sheets, slabs, ware and wire.
Cotton, raw, unpressed.

3rd CLASS.—10 *pies a maund, or Rs.* 1-6-0 *a ton*—concld.

Cumin seed.
Dyes, country.
Earthenware, foreign, for sanitary purposes (packed).
Fans.
Felt.
Furniture and chairs.
Garlic.
Ghee.
Goats' hair, unpressed.
Glassware.
Gunny pieces and bags.
Haberdashery, hosiery, etc.
Hams.
Hardware.
Harness and harness requisites.
Indian condiments.
Indigo.
Ink.
Iron, bar iron, hoops, scrap sheets, etc.
Ironmongery.
Iron or steel, including girders, castings, pipes, &c.
Khoot wood.
Metals, unenumerated.
Oil cloth and floor cloth.
Pearls, imitation.
Pepper and pepper roots.
Piece-goods, Cotton.
Rose flowers, dried.
Saddlery.
Safflower.
Shajeera.
Salt, refined.
Sapan wood.
Senna leaves.
Silk, raw.
Soap, foreign.
Spices.
Spirits and liquors, in wood.
Stationery, unenumerated.
Steel, fagot, keg, spring and octagon.
Tar.
Tinplates.
Tobacco, country and foreign
Twist and yarn.
Varnish.
Vermilion.
Wool, unpressed.
Wool, Berlin.
Yellow metal sheets.
Zinc sheets.

4th CLASS.—12 *pies a maund, or Rs.* 1-11-0 *a ton.*

Ale, beer, porter and cider, in bottles.
Acids, carbolic, citric, gallic and tannic.
Baskets, cane.
Books.
Camphor.
Camphor wood drawers and boxes.
Chemicals, drugs and medicines.

4th CLASS.—12 *pies a maund, or Rs.* 1-11-0 *a ton*—concld.

China and Japanware.
China preserves.
China roots.
Cigars and Cheroots.
Crockery, Queen's porcelains and earthenware not otherwise enumerated.
Cutlery.
Fishmaws.
Hides, buffalo, &c.
Jars, fancy, China and Japan.
Leather, country or foreign.
Marble and marble slabs.
Oilmanstores.
Perambulators.
Piece-goods, cotton-silk mixture and woollen.
Plants.
Shark fins, samoodar fins.
Shells.
Skins, goats and sheep, tanned.
Toys.
Turpentine.
Trunk and boxes.

5th CLASS.—14 *pies a maund, or Rs.* 2-0-0 *a ton.*

Acids, other than carbolic, citric, gallic and tannic.
Attar.
Bhang.
Candles.
Cardamoms.
Clocks.
Confectionery.
Coral.
Crackers, China.
Elephants' tusks and Moyes' teeth (ivory).
Feathers.
Glass, window.
Instruments, drawing, mathematical, &c.
Lace and thread, gold and silver or kinkob.
Matches.
Musk.
Naphtha.
Oils, perfumed.
Perfumery, pomades, &c.
Piece-goods, silk and velvet.
Quicksilver.
Rose-water.
Sandalwood boxes and ware
Shawls, Cashmere and Delhi.
Tea.
Wines and spirits, in bottles.

Note.—The Dock charges will be recovered on avoirdupois weight. The equivalent maund rate is merely given for the information of merchants. A maund is equal to 82⅔ lbs.

"Personal baggage accompanying passengers and regarded as *bonafide* will be passed free, but extra goods, unmanifested and not regarded as *bonafide* baggage will be charged the rates provided under Section I, Item 2 E."

Wharfage on sand and building materials discharged from boats at the Ballard Pier Wharf, when no Port Trust labour is supplied, shall be levied at the rates specified under item 7 of the Bunder scale of rates.

All articles not enumerated in the foregoing Schedule will be charged wharfage at the rates laid down under Section I.

In all questions that arise with regard to *miscellaneous charges, rents, overside fees, night and holiday work, transhipment, cranage charges,* &c., the rules laid down in the General Rates book for the Wet Docks will apply.

The *Minimum charge* for any package shall not be less than *one anna.*

Fractions of an anna.—In the total charges recovered in a chappa or bill under this Section fractions of an anna less than six pies will be dropped, while six pies and over will be reckoned as one anna.

SECTION III.

Rents.

A.—Storage charges on goods in Docks transit sheds and yards.

Imports—

(*a*) *Free days—*

All goods will be allowed storage in Docks, free of rent for 5 days.

No free days will be allowed in respect of coal, coke, cinders, ashes, patent fuel, dust or rubbish.

The day fixed as the General Landing Date for a vessel's cargo shall be counted as one of the Free days.

In computing the number of free days, Sundays and Holidays enumerated in By-law No. 118 as well (in the case of dutiable goods only) as any other days on which Imperial Customs Duty may not be received, will be omitted.

(*b*) *Extra fees—*

On the expiration of the "free days" an extra fee or charge calculated at the rate of half wharfage will be levied upon all goods until delivery is effected, as follows :—

In respect of all goods, dutiable and duty free, except iron and steel, as specified under Section I, item 46-*C*, of this Schedule :—

One extra fee for every 2 days, including Sundays and all Holidays or part thereof up to 30 days from date of landing.

In respect of iron and steel, as specified under Section I, item 46-*C'*, of this Schedule :—

One extra fee for the first 7 days, including Sundays and all Holidays, or part thereof and thereafter one extra fee for every succeeding 2 days, including Sundays and all Holidays or part thereof up to 30 days from date of landing.

On the expiration of 30 days from date of landing of all good (including iron and steel) two extra fees will be levied for every

succeeding two days including Sundays and all Holidays or part thereof.

(*c*) In cases where any consignment or part thereof of iron or steel, as specified under Section I, Item 46-*C*, of this Schedule, shall be landed from a vessel unmarked, or, in the opinion of the Docks Manager, so insufficiently marked as to prevent the delivery of the whole consignment according to the Bill of Lading, he shall have the whole of such consignment sorted *according to sizes* as far as possible and shall charge the Master, Owner or Agents of the vessel, the cost of such sorting at the rate of twelve annas per ton. The "free days" in such instance shall count from the date on which the Docks Manager shall notify that the iron or steel is sorted and ready for delivery.

(*d*) On goods shown as "excess" in outturns of vessels whose cargoes have been stored in the Docks, one-fourth of the single extra fees will be charged from the date of expiration of the free days to date of expiration of five days after submission of outturns. Single extra fees will then be levied for fifteen days, and thereafter double extras until date of delivery.

(*e*) On goods landed at the Docks and loaded into Railway wagons one-third of the single extra fees incurred may be charged in lieu of the extra fees ordinarily leviable, provided that the importer has submitted requisitions for wagons before expiry of the "free days" and that a certificate from the Railway Manager is produced stating that the delay in loading was due to non-supply of railway wagons.

Exports—

Goods for Shipment.	Period free of rent.	How charged.
(*a*) Stored in Docks open yards at Owner's risk.	10 days.	An extra fee or charge calculated at the rate of half wharfage fee to which the goods may be liable for every 3 days or part thereof.
(*b*) Stored in Docks transit sheds.	7 days.	
Note.—Exporters must elect whether goods are to be stored in the open or in the transit sheds.		

Goods for Shipment.	Period free of rent.	How charged.
(*c*) If not shipped but removed from Docks by boats or carts :—		
(1) Provided Trustees' labour is not utilised.	*Nil.*	An extra fee or charge calculated at the rate of half wharfage fee for every 3 days or part thereof.
(2) Provided Trustees' labour is employed.		As Exports under Clauses (*a*) and (*b*).
Note.—Shut-out cargo must be removed by owners on receipt of 3 days' notice from the Docks Manager. In cases of non-compliance the Docks Manager may remove such goods to a place of storage at the expense of owners.		
(*d*) Railed into Docks and stored in the rail-borne cargo sheds for shipment and not taken to the transit sheds but removed into town.	*Nil.*	Docks unloading, carting and clerical charges and half export wharfage *plus* ground rent from the date the goods were received in Docks.
(*e*) Railed direct into Docks and found to be unfit for shipment—		
(1) Provided removed from Docks within 24 hours.	Free	Docks unloading, carting and clerical charges but no wharfage.

Goods for Shipment.	Period free of rent.	How charged.
(2) When not removed from Dock within 24 hours.	*Nil.*	Docks unloading, carting and clerical charges *plus* rent under Clause (*c*) (1) if stored in the transit sheds, or rent and half export wharfage under Clause (*d*) if stored in the rail-borne cargo sheds.
(*f*) Brought direct to the transit sheds by rail or from the rail-borne cargo sheds and shipped.	*Vide* Clauses (*a*) and (*b*)	As ordinary export cargo under Clauses (*a*) and (*b*) from date of receipt at the transit sheds.

EXCEPTION.—On cargo railed into Docks by Bombay Port Trust Railway wagons from the Grain and Cotton Depots under the orders of, and with permission from, the Docks Manager and on which Customs and Shipping Agent's Passes have been issued, no extra fees or ground rent charges will be levied, provided such cargo is actually shipped on the vessel for which it was railed in. If such rail-borne cargo is shut out, or, for any reason, is not shipped, the ordinary charges from the date of arrival will be levied.

(*g*) Brought into Docks by lighters for overside shipment but landed on the Docks quays by shippers' own labour.	*Vide* Clause (*a*) and (*b*)	Half import wharfage as per this Schedule and thereafter as ordinary Exports under Clauses (*a*) and (*b*); the date of landing to be reckoned as the date of receipt.

In computing the number of free days for charging rents, Sundays and the Holidays enumerated in By-law No. 106 will be omitted.

> By-law.—Working hours in the Docks shall be from 8 A.M. (S.T.) to 12-30 P.M. and from 1-30 P.M. to 6 P.M. except on Sundays and Holidays.

The sanctioned holidays recognised by the Trustees shall be Christmas Day (25th December), New Year's Day (1st January), Good Friday, the Sovereign's Birthday and any special occasion ordered by the Trustees.

B.—Ground Rent Charges.

Ground rent charges in Docks storage sheds and yards other than Docks transit sheds or yards, by special arrangement :—

(*a*) In sheds, per 500 square feet per mensem .. Rs. 50

(*b*) In the open yards at owner's risk per 500 square feet per mensem 30

As a special temporary measure instead of the extra fees leviable under Section III, Rents A Imports.—Ground Rent charges as per note 4, Section II, Rents, of the Bunder scale of Rates, shall be levied on sand and building materials discharged from boats at the Ballard Pier wharf.

Note.—The above charges are subject to a minimum calculated as for $\frac{1}{10}$ of 500 sq. feet per consignment.

C—Storage Charges on Goods in Docks Duty-Paid Goods Warehouses.

Scale of Charges for Duty-Paid Goods.

	Goods.	Per	Charges. For removing and storing by Port Trust.	Storing charges for removing by consignee.	Rent per week or portion of a week.
			Rs. a. p.	Rs. a. p.	Rs. a. p.
1.	Bangles, glass ..	Case ..	0 10 0	0 3 9	0 3 0
2.	Copper Sheets, cases or bundles.	Ton ..	...	0 9 0	0 3 0
3.	Glassware and Earthenware ..	C. ft. ..	0 10 0 (package.)	0 0 5	0 0 2
4.	Grain	Ton ..	1 6 0	0 7 6	0 1 6
5.	Gunnies	Bale ..	0 14 0	0 4 6	0 1 6
6.	Hardware ..	Package .	0 10 0	Measurement or weight.	
7.	Machinery ..	Ton ..	3 8 0	1 8 0	0 12 0
8.	Motor cars ..	,, ..	3 8 0	1 8 0	0 12 0
9.	Iron, including corrugated sheets, loose, or in case, steel bars and bundles, sheet, iron	,, ..	..	0 9 0	0 1 11
10.	Newspapers, old, in bales ..	C. ft. ..	0 10 0 (package).	0 0 5	0 0 2

	Goods.	Per	Charges. For removing and storing by Port Trust.	Storing charges for removing by consignee.	Rent per week or portion of a week.
			Rs. a. p.	Rs. a. p.	Rs. a. p.
11.	Paper, of all kinds including wall-paper and straw boards	Package up to 5 cwts.	0 14 0	0 4 6	0 1 2
11A	Do.	Package over 5 cwts.	0 14 0	0 6 0	0 1 6
12.	Piece-goods, cotton	Package under 15 c. ft.	0 8 0	0 2 3	0 1 2
15	Do. do.	Package of 15 c. ft. and over per c. ft.	0 10 0 (package.)	0 0 3	0 0 2
14.	Piece-goods, woollen and silk ..	Package under 15 c. ft.	0 8 0	0 3 0	0 1 2
15.	Do. do. ..	Package of 15 c. ft. and over per c. ft.	0 10 0 (package.)	0 0 3	0 0 2
16.	Shawls, cotton ..	Package.	0 8 0	0 2 3	0 1 2
17.	Do. woollen and silk ..	,,	0 8 0	0 4 6	0 6 0
18.	Sugar	Ton ..	1 6 0	0 7 6	0 1 6
19.	Tea	Chest ..	0 3 0	0 0 9	0 0 9
20.	Twist and yarn, cotton	Package under 15 c. ft.	0 8 0	0 2 3	0 1 2

	Goods.	Per	Charges. For removing and storing by Port Trust.	Storing charges for removing by consignee.	Rent per week or portion of a week.
			Rs. a. p.	Rs. a. p.	Rs. a. p.
21.	Twist and yarn, cotton	Package of 15 c. ft. and over per c. ft.	0 10 0 (package.)	0 0 3	0 0 2
22.	Twist and yarn, woollen and silk..	Package under 15 c. ft.	0 8 0	0 2 3	0 1 6
23.	Do. do.	Package of 15 c. ft. and over per c. ft.	0 10 0 (package.)	0 0 3	0 0 2
24.	Yellow metal, cases or bundles.	Ton ..	..	0 9 0	0 3 0
25.	Zinc sheets ..	,, ..	..	0 9 0	0 3 0
26.	Unenumerated goods if charged by measurement	C. ft. ..	0 8 0 (package.)	0 0 5	0 0 2
27.	Unenumerated goods if charged by weight ..	Ton ..	1 12 0	0 9 0	0 3 0

Goods.	Per	Rs. a. p.
Miscellaneous Charges.	...	
28. Opening and folding charges: Copper, Yellow Metal, etc. ..	Bundle ..	0 0 9
29. Re-bagging and re-covering charges ..	Bag or package.	0 0 9
30. Scale rent ..	Day ..	0 12 0
31. Certificates of weight or measurement ..	Each ..	1 8 0
32. Duplicate Chappas	„ ..	0 4 0
33. For attendance of clerk in court or for supervision in warehouses of weighing or re-bagging operations	Day or part of a day.	4 8 0
34. Night work, Sunday or Holiday work	Each Warehouse or per night or day.	22 8 0

Goods.	Per	Rs. a. p.
Miscellaneous Charges—contd.		
35. Night work, Sunday or holiday work	Each Warehouse or per half night.	11 4 0
36. For opening packages, etc. ..	Package ..	0 1 6
37. Verifying Stock Lists	List ..	22 8 0

Note :—(*i*) In the case of goods charged under items 12-15 and 20-23 merchants are required to get the measurement endorsed, on their Delivery Orders by the Assistant Manager, Docks Warehouses.

(*ii*) Goods charged under Item 7, Machinery, and Item 8, Motor Cars, will be assessed by measurement or deadweight, whichever is greater, except in respect of removal and storage charges as per columns 4 and 5 which will be assessed on deadweight only. If by measurement, 40 c. ft. will be taken to the ton.

(*iii*) The removal of items Nos. 2, 9,24 and 25 is not undertaken.

(*iv*) Removals from the Transit Sheds of one Dock for storage in the Warehouse of another Dock will be charged at the rates in column 4 *plus* 50 per cent. extra. For the purposes of this section, Prince's and Victoria Docks are treated as one Dock.

(*v*) No surtax will be levied on removal and storage rates column 4.

D.—Storage charges on goods removed to Docks Hazardous Goods Warehouses.

Item.	Description of Goods.	How charged.	Removal.			Storage.			Rent per week.		
			Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.
1	Acids	Package .	0	3	9	0	2	3	0	1	6
2	Aloes, Indian ..	Bale ..	0	6	0	0	3	0	0	1	6
3	Candles	Cwt. ..	0	2	3	0	0	9	0	1	6
4	Caoutchouc ..	Package	0	3	9	0	2	3	0	1	6
5	Carbide of Calcium .	Cwt. ..	0	2	3	0	0	9	0	1	6
6	Cartridges, loaded safety	Package	0	2	3	0	0	9	0	1	6
7	Coir	Bale ..	0	6	0	0	3	0	0	1	6
8	Cotton	Package .	0	6	0	0	3	0	0	1	6
9	Cotton fly	Bale ..	0	6	0	0	3	0	0	1	6
10	Crackers of all kinds	Package	0	2	3	0	0	9	0	1	6
11	Fibres of all kinds .	Bale ..	0	6	0	0	3	0	0	1	6
12	Flax..	,, ..	0	6	0	0	3	0	0	1	6
13	Grasses of all kinds..	,, ..	0	6	0	0	3	0	0	1	6
14	Hemp	,, ..	0	6	0	0	3	0	0	1	6
15	Jute	,, ..	0	6	0	0	3	0	0	1	6
16	Lamp black ..	Cwt. ..	0	2	3	0	0	9	0	1	6
17	Matches	Package. .	0	6	0	0	3	0	0	3	0
18	Oils, mineral, in casks	Ton ..	2	4	0	0	12	0	0	3	0
19	Oils, vegetable, in casks	,, ..	2	4	0	0	12	0	0	3	0
20	Oils in tins, drums, cases	Per 10 imp. galls.	0	3	9	0	2	3	0	1	6
21	Oil of vitriol ..	Package.	0	3	9	0	2	3	0	1	6
22	Paints, oil	Ton ..	2	4	0	0	12	0	0	3	0
23	Percussion caps ..	Package.	0	2	3	0	0	9	0	1	6
24	Pitch and dammer	Ton ..	2	4	0	0	12	0	0	3	0
25	Rhea	Bale ..	0	6	0	0	3	0	0	1	6
26	Rosin	Ton ..	2	4	0	0	12	0	0	3	0
27	Sulphur	,, ..	2	4	0	0	12	0	0	3	0

Item.	Description of Goods.	How charged.	Removal.			Storage.			Rent per week.		
			Rs.	a.	p.	Rs.	a.	p.	Rs	a.	p.
28	Tallow and stearine	Ton ..	2	4	0	0	12	0	0	3	0
29	Tar	,, ..	2	4	0	0	12	0	0	3	0
30	Turpentine ..	Per 10 imp. galls.	0	2	3	0	0	9	0	1	6
31	Varnish	Do. ..	0	2	3	0	0	9	0	1	6
32	Waste	Bale ..	0	6	0	0	3	0	0	1	6
33	All goods not enumerated.	Package	0	6	0	0	3	0	0	1	6

E—STORAGE CHARGES ON GOODS REMOVED TO DOCKS SALE WAREHOUSE, ALEXANDRA DOCK, UNDER SECTION 64 OF THE BOMBAY PORT TRUST ACT, 1879.

Description of Goods.	How charged.	Removal and Storage.			Rent per week or part of a week.		
		Rs.	a.	p.	Rs.	a.	p.
Ale, beer, porter and cider in wood.	H'hds. ..	1	3	6	1	2	0
Do. in cases	1 doz. qts. or 2 ,, pints.	0	1	11	0	2	0
Almonds	Ton	2	7	9	2	4	0
Apparel	C. Ft. ..	0	1	11	0	1	0
Boots and Shoes	,, ..	0	1	11	0	1	0
Cigarettes	,, ..	0	1	0	0	1	0
Coffee	Ton	2	7	9	0	12	0
Copper sheets	,, ..	2	7	9	1	8	0
Dyes	C. Ft. ..	0	1	0	0	1	0
Electroplatedware ..	,, ..	0	1	0	0	1	0

Description of Goods.	How charged.	Removal and Storage.	Rent per week or part of a week.
		Rs. a. p.	Rs. a. p.
Eau-de-Cologne	pkge of 50. doz.	0 12 9	0 12 0
Do.	,, 25 ,,	0 6 5	0 6 0
Firearms	Each ..	0 6 0	0 12 0
Glassware and earthenware.	C. Ft.	0 1 0	0 12 0
Gunnies	Bale ..	0 10 2	0 12 0
Hardware	Ton ..	2 7 9	2 4 0
Iron, including corrugated sheets loose or in cases, iron and steel bars and bundles.	,, ..	2 7 9	1 8 0
Jewellery	Pkge. ..	1 11 0	3 0 0
Machinery	Ton ..	2 7 9	3 0 0
Motor-Cars	,, ...	2 7 9	3 0 0
Newspapers, old in bales	C. Ft. ..	0 1 11	0 2 0
Oilmanstores	,, ..	0 1 0	0 1 0
Paper in bales or cases including wall paper and strawboards.	,, ..	0 1 11	0 2 0
Piece-goods, cotton, packages upon 15 cubic feet	Pkge. ..	0 5 3	0 6 0
Piece-goods cotton, packages over 15 c. ft.	C. Ft. ..	0 0 6	0 1 0
Piece-goods woollen and silk, pkgs. up to 15 c. ft.	Pkge. ..	0 10 6	0 12 0
Piece-goods woollen and silk packages over 15 c.ft.	C. Ft. ..	0 1 0	0 2 0
Silk, raw	Pkge. ..	0 10 2	1 2 0
Silver, bullion or specie ..	,, ..	0 12 9	1 8 0
Soap, bar	,, ..	0 3 5	0 6 0
Do. toilet	,, ..	0 6 9	0 12 0
Spirits, including methylated spirits, liquors and wines, in wood.	Imp. gallon..	0 1 0	0 0 6

Description of Goods.	How charged.	Removal and Storage.	Rent per week or part of a week.
		Rs. a. p.	Rs. a. p.
Spirits, including methylated spirits, liquors and wines in cases.	1 doz. qts. or 2 ,, pints..	0 1 11	0 2 0
Stationery	C. Ft. ..	0 1 0	0 1 0
Sugar	Ton ..	2 7 9	0 9 0
Tea	Chest ..	0 12 9	0 6 0
Tobacco	Cwt. ..	0 4 11	0 4 6
Yellow metal	Ton ..	2 7 9	1 8 0
Zinc sheets	,, ..	2 7 9	1 8 0
Unenumerated Goods.			
(*a*) Packed in casks ..	Each ..	1 3 6	1 8 0
(*b*) Do. in crates ..	,, ..	0 12 9	1 2 0
(*c*) Do. in cases, bundles or bales.	,, ..	0 10 2	0 12 0
(*d*) Do. in drums and kegs. ..	,, ..	0 6 5	0 6 0
(*e*) Do. in bags ..	,, ..	0 3 5	0 6 0
(*f*) Heavy goods chargeable by weight.	Ton ..	2 7 9	3 0 0
(*g*) Goods chargeable on measurement.	C. Ft. ..	0 1 11	0 1 0

Five days free of rent will be allowed for delivery after sale of goods by auction, thereafter the above rates will be levied.

N.B.—Fractions of an anna.—In the total charges recovered in a chappa or bill, under this Section fractions of an anna less than six pies will be dropped, while six pies and over will be reckoned as one anna.

The minimum charge recovered in any chappa or bill shall not be less than one anna.

SECTION IV.

Docks Dues on Vessels.

Dock Dues.—Chargeable against Masters, Owners or Agents of vessels in addition to charges on goods.—

(*a*) On steam and square-rigged vessels berthed inside the Docks or at the East Harbour Wall of the Docks, except as provided under (*b*), (*c*), (*e*) and (*f*)—

(1) For every vessel under 1,500 tons, a charge of 2 pies per ton of net registered tonnage for each day or part of a day with a minimum charge of Rs. 40.

(2) For every vessel of 1,500 tons and upwards, a charge of 3 pies per ton of net registered tonnage for each day or part of a day with a minimum charge of Rs. 75.

(*b*) On steam and square-rigged vessels (other than Government Transports embarking or disembarking troops) berthed (1) at the Ballard Pier or (2) at the Alexandra Dock Harbour Wall and making use of the Passenger Shed at No. 18 Berth—

A charge of four pies per ton of net registered tonnage for each day or part of a day, with a minimum charge of Rs. 150.

(*c*) On steam and square-rigged vessels landing or embarking passengers only at the East Harbour Wall of the Docks without making use of the Passenger Shed at No. 18 Berth, a fixed charge of Rs. 25 will be made for each day or part of a day.

(*d*) On every boat, barge and country craft (not square rigged) entering the Docks—

A charge of Re. 1 per day or part of a day.

(*e*) On vessels berthed inside the Docks or at the East Harbour Wall of the Docks undergoing repairs and not working cargo—

(1) For vessels not exceeding 250 ft. in length, Rs. 25 per diem.

(2) For vessels exceeding 250 ft. but not exceeding 400 ft. in length, Rs. 50 per diem.

(3) For vessels exceeding 400 ft. in length, Rs. 75 per diem.

Notes.—(*i*) Vessels will not be charged for Sundays or the Holidays enumerated in By-law No. 118 if no work is done.

(*ii*) The day that a vessel enters and the day she leaves the Docks or the East Harbour Wall of the Docks shall be counted as one day.

(*f*) Vessels undergoing repairs, or otherwise preventing the usual working use of any berth inside the Docks or at the Harbour Wall may be required to pay special charges as under :—

(1) After expiry of such period of occupation at repairing rates as the Docks Manager may decide, a charge which may extend to Rs. 200 per day or part of a day at the discretion of the Docks Manager.

(2) After expiry of such period of occupation at repairing rates as the Board may decide, a charge which may extend to Rs. 500 per day or part of a day at the discretion of the Board.

N.B.—Fractions of an anna.—In the total charges recovered in a chappa or bill, under this Section fractions of an anna less than six pies will be dropped, while six pies and over will be reckoned as one anna.

The minimum charge recovered in any chappa or bill shall not be less than one anna.

SECTION V.

Night, Holiday and Sunday Work Charges.

A.—Charges against *Masters, Owners or Agents of vessels* in respect of every vessel permitted to work cargo within the Docks to and from shore or overside and at the East Harbour Wall of the Docks to and from shore only:—

Per night from 7-30 P.M. to 3-30 A.M. or midnight to 6 A.M.	Per half night from 7-30 P.M. to midnight or midnight to 3-30 A.M.	On holidays as enumerated under Docks By-law 118.		At any time between 6 a.m. on Sunday and 6 a.m. on Monday.
		Per day.	Per half day.	
Rs. 50	Rs. 25	Rs. 50	Rs. 25	Rs. 200

B.—Charges against *Masters, Owners or Agents of vessels* in respect of—

(*a*) Every vessel berthed at the East Harbour Wall of the Docks and permitted to work cargo overside only into or from boats.

(*b*) Every bulk oil vessel pumping oil into the Trustees' oily pipes.

(*c*) Every vessel bunkering from the Trustees' oil pipes both at the Harbour Wall and within the Docks.

Per night from 7 30 P.M. to 3-30 A.M.	Per half night from 7-30 P.M. to midnight or midnight to 3-30 A.M.	On holidays as enumerated under Docks By-law 118.		At any time between 6 a.m. on Sunday and 6 a.m. on Monday.
		Per day.	Per half day.	
Rs. 10	Rs. 5	Rs. 10	Rs. 5	Rs. 10

C.—Charges against *Masters, Owners or Agents of vessels* for Port Trust labour supplied at night in respect of every vessel permitted to work, *viz.* :—

(*a*) Annas 6 per labourer per night from 7-30 P.M. to 3-30 A.M. or midnight to 6 A.M.

(*b*) Annas 3 per labourer per half night from 7-30 P.M. to midnight or midnight to 3-30 A.M.

D.—Charges against *Importers and Shippers of cargo or Masters, Owners or Agents of vessels* in respect of which Dock Gate opened and each vessel permitted to work and receiving or delivering cargo out of Docks working hours.

Per night from 7-30 P.M. to 3-30 A.M. or midnight to 6 A.M.	Per half night from 7-30 P.M. to midnight or midnight to 3-30 A.M.	On holidays as enumerated under Docks By-law 118.		From 8 A.M. to 6 P.M. on Sundays.
		Per day.	Per half day.	
Rs.	Rs. a.	Rs.	Rs. a.	Rs.
25	12 8	25	12 8	25

Notes.— (*i*) When a vessel is not working and it is necessary to keep a Dock shed open either at night or on Sundays or the Holidays enumerated in Docks by-law No. 118 for the receipt and delivery of cargo or for any other reason, an additional charge of Rs. 30 per night or Sunday

or Holiday, or Rs. 15 per half night or half Sunday or half Holiday, will be levied.

(*ii*) The Docks Manager has authority to give special permission to vessels to work the whole night till 6 A.M. and in such cases the following charges in addition to those mentioned under clauses A and C of this Section will be levied in respect of work done from 3-30 A.M. to 6 A.M.:—

(*a*) Rs. 25 in respect of each vessel working.

(*b*) Annas 3 per labourer for labour supplied in respect of each vessel permitted to work.

(*c*) Rs. 12-8-0 in respect of each Dock gate opened and each vessel permitted to work.

E.—Charges against *Masters, Owners or Agents of vessels* in respect of Trustees' cluster lights for illuminating gangways the use of which is compulsory in the Docks in accordance with the provisions of Docks By-law No. 43 and the requirements of the Venice Conventions for the prevention of ingress of rats to vessels:—

Rs. 2-8-0 per light per vessel per night.

N.B.—Fractions of an anna.—In the total charges recovered in a chappa or bill, under this Section fractions of an anna less than six pies will be dropped, while six pies and over will be reckoned as one anna.

The minimum charge recovered in any chappa or bill shall not be less than one anna.

SECTION VI.

Cranage Charges.

A.—Charges against *Masters, Owners or Agents of vessels* in respect to cranes requisitioned and supplied for the loading or unloading of vessels.

(*a*) *Ordinary cargo cranes*—(30-35 cwt. and 5 and 6 ton Hydraulic cranes).

Per day from 8 A.M. to 6 P.M.	Per half day from 8 A.M. to 12-30 P.M. or 1-30 P.M. to 6 P.M.	Per night from 7-30 P.M. to 3-30 A.M. or midnight to 6 A.M.	Per half night from 7-30 P.M. to midnight or midnight to 3-30 A.M.
Rs. 12 each.	Rs. 8 each.	Rs. 12 each.	Rs. 8 each.

Note.—For cranes requisitioned and supplied for vessels working the whole night till 6 A.M. with the special permission of the Docks Manager, a charge of Rs. 8 per crane in respect of the period, 3-30 A.M. to 6 A.M. will be levied in addition to the above rates.

N. B.—The above charges are subject to the usual surtax of 50 per cent.

Conditions under which cranes are supplied :—

(1) Requisitions for cranes must be made out in counterfoil on the prescribed book forms which are supplied to Shed Superintendents and must be signed by the Officer on duty when the vessel is in Dock.

(2) A minimum charge for half day or night will be made in respect of cranes requisitioned and supplied but not required or utilised.

(3) Requisitions for cranes for the night or following day must be submitted to the Shed Superintendents by 4-30 P.M.

(4) Cancelling orders in respect of cranes requisitioned for the whole day or night must be submitted at least one hour before the expiration of the half day or night when the cranes are not required for more than the first half of the day or night.

(5) When cranes requisitioned for the half day or night are required for the whole day or night, fresh requisitions must be submitted at least 2 hours before the expiration of the half day or night.

(*b*) 30 *and* 100 *ton cranes*—

					Per ton or part. Rs. a. p.
For weights over	1½	tons but not exceeding	4	tons	2 0 0
„	4	„	8	„	3 0 0
„	8	„	15	„	4 0 0
„	15	„	30	„	5 0 0
„	30	„	100	„	6 0 0

Notes.—(*i*) A minimum charge of Rs. 20 will be levied for the use of the 30 or 100-ton crane.

(*ii*) When the 30 or 100-ton crane is requisitioned, but not utilised, a charge of Rs. 20 will be made unless 12 clear hours' notice is given during Docks ordinary working hours cancelling the requisition.

(*iii*) A charge of Rs. 20 per hour or part thereof will be levied for detention in excess of one hour, if the 30 or 100-ton crane is kept idle owing to the lift or lifts not being ready for slinging, and such detention to count till the lift is handled.

(c) *Charges for masting or dismasting ships—*

(1) For sailing ships—

Net registered tonnage of ship.	Main-mast.	Fore-mast.	Mizen-mast.	Bow-sprit.
	Rs.	Rs.	Rs.	Rs.
300 tons but not exceeding 750 tons	50	40	30	20
Exceeding 750 tons but not exceeding 1,000 tons	80	60	50	30
Exceeding 1,000 tons but not exceeding 1,500 tons	110	90	65	45
Exceeding 1,500 tons and over ..	140	110	85	55

(2) For steamers—

A charge of Rs. 10 per each ton or part of a ton will be made in respect of the weight of the mast.

(d) *Miscellaneous—*

(1) If weights are kept suspended beyond a quarter of an hour double rates will be charged. The charge for lifting weights from the hold of a vessel and placing them on deck or for lifting into boats is the same as for placing them on the wharf.

(2) An additional charge of Re. 1 per ton will be levied when packages require to be deposited on the wharf to be afterwards re-lifted by the crane into trucks.

(3) Heavy packages carted into Docks and loaded into railway wagons by Docks cranes for the convenience of the G. I. P. and B. B. & C. I. Railways by special arrangement with the Docks Manager will be charged Re. 1 per ton only.

(4) The charges for any exceptional work performed by means of any crane shall be at such rates or for such amounts as may be fixed by the Trustees in each particular case.

B.—Charges against *Importers and Shippers* for the use of the Trustees' cranes:

(*a*) 2-ton, 4-ton and 5-ton steam cranes :—

	Per ton or part.
	Rs. a. p.
For weights not exceeding 3 tons	0 12 0
„ exceeding 3 tons but not exceeding 5 tons	1 0 0

Notes.—(*i*) A minimum charge of Rs. 5 will be levied for the use of the 2, 4 or 5-ton steam cranes, in respect of goods to be handled under each requisition.

(*ii*) When the 2, 4 or 5-ton steam crane is requisitioned, but not utilised, a charge of Rs. 5 will be made unless 12 clear hours' notice is given during Docks ordinary working hours cancelling the requisition.

(*iii*) A charge of Rs. 5 per hour or part thereof will be levied for detention in excess of one hour, if the 2, 4 or 5-ton steam crane is kept idle owing to the lift or lifts not being ready for slinging and such detention to count till the lift is handled.

(*iv*) The maximum charge for any one consignee in respect of goods covered by one Bill of Entry loaded in one day or half day will be Rs. 60 per whole working day (8 a.m. to 6 p.m.) or Rs. 40 for half working day (8 a.m. to 12-30 p m. or 1-30 p.m. to 6 p.m.).

(*b*) 15-ton Steam Crane :—

				Per ton or part. Rs. a. p.
For weights over	1 ton	but not exceeding	3 tons	0 12 0
,,	3 tons	,,	5 ,,	1 0 0
,,	5 ,,	,,	8 ,,	1 12 0
,,	8 ,,	,,	12 ,,	2 0 0
,,	12 ,,	,,	15 ,,	2 8 0

Notes.—(*i*) A minimum charge of Rs. 7-8-0 will be levied for the use of the 15-ton steam crane in respect of goods to be handled under each Bill of Entry.

(*ii*) When the 15-ton Steam Crane is requisitioned but not utilised, a charge of Rs. 7-8-0 will be made unless 12 clear hours' notice is given during Docks ordinary working hours cancelling the requisition.

(*iii*) A charge of Rs. 7-8-0 per hour or part thereof will be levied for detention in excess of one hour if the crane is kept idle owing to the lift or lifts not being ready for slinging, and such detention to count till the lift is handled.

(*iv*) The maximum charge for any one consignee in respect of goods covered by one Bill of Entry loaded in one day or half day will be Rs. 60 per whole working day (8 a.m. to 6 p.m.) or Rs. 40 per half working day (8 a.m. to 12-30 p.m. or 1-30 p.m. to 6 p.m.).

(*c*) Hand cranes.—No charges will be made for the use of hand cranes but shippers or consignees must provide labour to work the hand cranes at their own cost.

C.—Charges against Masters, Owners or Agents of Vessels or Importers or Shippers for the use of the Trustees' 60-ton Floating Crane "Sarus."

For weights over 1½ tons, but not exceeding 4 tons .. .. .. Rs. 3-0 per ton

For weights over 4 tons, but not exceeding 8 tons .. .. .. Rs. 4-8 per ton

For weights over 8 tons, but not exceeding 15 tons .. .. .. Rs. 6-0 per ton.
For weights over 15 tons, but not exceeding 30 tons .. .. .. Rs. 9-0 per ton.
For weights over 30 tons, but not exceeding 60 tons .. .. .. Rs. 12-0 per ton.

Notes.—(*i*) A minimum charge of Rs. 30 will be levied for the use of the Floating Crane.

(*ii*) When the Floating Crane is requisitioned, but not utilised, a charge of Rs. 30 will be made, unless 12 clear hours' notice is given during Docks ordinary working hours cancelling the requisition.

(*iii*) Lifts discharged on the wharf for subsequent relifting will be charged for separately at the above rates for each operation.

(*iv*) A charge of Rs. 10 per hour or part thereof will be levied for detention, if the Crane is kept idle owing to the lift or lifts not being ready for slinging, and such detention to count till the lift is handled.

A charge of Rs. 16 per hour or part thereof calculated from the time the "Sarus" leaves the Alexandra Dock until she returns, will be levied in addition to the ordinary charges, when the "Sarus" is requisitioned for work outside the Alexandra Dock.

N.B.—The Docks Manager is empowered to waive this additional charge when the "Sarus" is requisitioned for use in the Prince's and Victoria Docks if its use is necessitated by reason of the 30 or 100-ton cranes not being available or if the draft of the vessel will not permit of the use of these cranes, or if in the Docks Managers' opinion the circumstances justify the waiver.

CONDITIONS:—

(1) Requisitions for the Floating Crane must be made out in counterfoil on the prescribed book form

obtainable at the office of the Deputy Docks Managers, and must be signed by the Officer on duty, when the vessel is in Dock, or by the Importer or Shipper's representative. Such requisitions must be submitted a clear 24 hours in advance of the time the Crane is required, except when a vessel is working heavy lifts more or less continuously.

(2) Ordinarily, the Floating Crane will be supplied according to priority in requisitioning, but the Docks Manager may deviate from the rule, if, in his opinion, circumstances justify such action.

(3) The discharge or loading of lifts from or into vessels will be performed under the directions of the Stevedores employed on the vessel. All other handling of lifts will be performed under the supervision of the Docks Chief Inspectors.

(4) The Engineer-in-Charge of the "Sarus" may refuse to work the Crane, if in his opinion, safe and proper precautions are not being taken.

(5) Lifts must be placed in such a position either on vessels or on shore that the head of the jib can be swung vertically above the said lifts, which must also be clear of all other cargo.

(6) The charges for any exceptional work performed by means of the Floating Crane shall be at such rates or for such amounts as may be fixed by the Trustees in each particular case.

N.B.—Fractions of an anna.—In the total charges recovered in a chappa or bill, under this Section fractions of an anna less than six pies will be dropped, while six pies and over will be reckoned as one anna.

The minimum charge recovered in any chappa or bill shall not be less than one anna.

SECTION VII.

Charges on Transhipment and Damaged Goods.

A.—Transhipment Goods.

Charges against *Importers of Masters, Owners or Agents* of vessels in respect of cargo for transhipment whether landed at the Wet Docks or transhipped overside from vessel to vessel in Docks—

(1)	Cargo landed on and shipped from the wharf.	5 free days. 1 wharfage as per Section I or II as the case may be.
(2)	Cargo landed on the wharf and loaded into boats for subsequent shipment—	
	(*a*) by Port Trust labour.	5 free days. 1 wharfage as per Section I or II as the case may be,
	(*b*) by shippers' own labour.	5 free days. ¾ wharfage as per Section I or II as the case may be.
(3)	Cargo discharged overside into boats in Docks and shipped overside in Docks (ship to ship).	½ wharfage as per Section I or II as the case may be.
(4)	Cargo discharged overside into boats in Docks and landed on the wharf—	
	(*a*) by Port Trust labour.	5 free days. 1 wharfage as per Section I or II as the case may be,
	(*b*) by shippers' own labour and shipped from the wharf.	5 free days. ¾ wharfage as per Section I or II as the case may be.

(5)	Cargo landed at the Bunders and shipped in Docks from the wharf or landed in Docks and shipped from the Bunders.	5 free days. ½ wharfage as per Section I or II as the case may be.
(6)	Specie landed and shipped from the Docks or landed in the Docks and shipped from the Bunders or in the stream and *vice versa*.	½ wharfage as per Section I or II as the case may be.

N.B.—The application of wharfage rates under Section I or II will be determined by the Port of origin.

Notes.—(*i*) Carting of transhipment cargo within Dock limits will be undertaken by special arrangement with the Docks Manager at rates fixed by the Trustees and notified from time to time.

(*ii*) On the expiry of the 5 free days storage charges will be levied under Section III A, but the Docks Manager may make special arrangements for the levy of reduced storage charges, on transhipment cargoes, whether allowed to remain in transit sheds and yards or stored temporarily in storage sheds or open spaces. Such arrangements shall in each case be subject to confirmation by the Trustees.

(*iii*) Transhipment goods discharged into boats and taken out of Docks to vessels in the stream or discharged by vessels in the stream and brought into Docks for shipment overside will be charged overside charges under Section VIII.

B.—Damaged Goods.

Cargo landed from vessels loading in Docks owing to fire or other accidental cause and reshipped or from vessels returned to Port by reason of the same causes or stress of weather.	Full Import and half Export wharfage as per Section I or Section II as the case may be.

Notes.—(*i*) In cases where such cargoes are landed on Sundays or Holidays enumerated in By-law No. 106 by reason of *necessity*, actual out-of-pocket expenses in lieu of Sundays or Holidays work fees under Section V, Items A and B, will be levied in addition to the above rates.

(*ii*) Burst bale cargo re-landed in course of shipment for repacking will not be charged a second wharfage fee.

N.B.—*Fractions of an anna.*—In the total charges recovered in a chappa, or bill, under this Section fractions of an anna less than six pies will be dropped, while six pies and over will be reckoned as one anna.

The minimum charge recovered in any chappa or bill shall not be less than one anna.

SECTION VIII.

Overside Charges.

Charges against *Masters, Owners or Agents of vessels of Importers or Shippers* in respect of cargo discharged or shipped overside in Docks.

(*a*)	Import goods delivered from vessels in Docks into lighters alongside for removal out of Docks.	½ wharfage as per Section I or II as the case may be.
(*b*)	Export goods taken on board vessels in Docks from lighters alongside.	Do. do. ,,
(*c*)	Transhipment goods discharged overside into lighters and taken out of Docks to vessels in the stream or discharged by vessels in the stream and brought into Docks for shipment overside.	Do. do.
(*d*)	Ships' stores and coal for consumption on board the vessels to which they are taken and shipped overside from boats alongside.	Free.
(*e*)	Ballast discharged or shipped overside in Docks for removal to or after removal from a Port Trust Bunder where the usual wharfage charges are payable.	⅓rd wharfage as per Section I or II as the case may be.

			Rs.	a.	p.
(*f*)	Ballast discharged or shipped overside in Docks for removal to, or after removal from, Bunders not belonging to the Port Trust.	Boat under 25 tons burden	1	0	0
		Boat over 25 and up to 50 tons burden..	2	0	0
		Boat over 50 tons burden	2	8	0

N.B.—Fractions of an anna.—In the total charges recovered in a chappa or bill, under this Section fractions of an anna less than six pies will be dropped, while six pies and over will be reckoned as one anna.

The minimum charge recovered in any chappa or bill shall not be less than one anna.

SECTION IX.

Weighment Charges.

Charges against *Importers and Shippers or Masters, Owners or Agents of vessels* for weighing goods in Docks.

(*a*)	Goods weighed on Port Trust scales when labour is not supplied, including cost of Weighment Certificate of total weight, if required.	Rs. 3-0-0 per consignment per day, including attendance of clerk.
(*b*)	Goods weighed on Port Trust or private scales, when labour is not supplied and Weighment Certificate is not required.	Re. 1-0-0 per day per scale.
(*c*)	Goods weighed on Docks Weigh Bridges—	
	(1) For 16 tons or under	Re. 1-0-0.
	(2) For every additional ton or part of a ton.	Re. 0-0-6 per ton.
	EXCEPTION. — *Managanese Ore, provided the whole shipment is weighed.*	Re. 0-0-4 *per ton.*
(*d*)	For weighment of goods when labour is supplied by Trustees.	Re. 0-6-0 per ton.
(*e*)	Certificate of details of weight.	Re. 1-0-0 per sheet.
(*f*)	Certificate of total weight only.	Re. 1-0-0 each.

N.B.—Fractions of an anna.—In the total charges recovered in a chappa or bill, under this Section fractions of an anna less than six pies will be dropped, while six pies and over will be reckoned as one anna.

The minimum charge recovered in any chappa or bill shall not be less than one anna.

SECTION X.

Sundries.

A.—Charges against *Importers and Shippers of cargo or Masters, Owners or Agents of vessels* in respect of—

(*a*) *The use and hire of Docks Plant and Gear—*

	Per day or part of a day. Rs. a. p.
"A" class four-wheeled trucks capacity 20–30 tons .. .. each	12 0 0
Wooden trucks for motors .. „	10 0 0
"B" class wooden trucks, capacity 15 tons .. „	6 0 0
"C" do. 10 „ .. „	4 0 0
"D" do. 5 „ .. „	2 0 0
Hand barrows .. .. .. „	0 8 0
Iron trays .. .. „	1 0 0
Skids for loading and unloading casks .. .. „	0 8 0
Skids used as guards .. .. „	1 0 0
Wooden sleepers .. .. .. „	0 8 0
Tripod scales with weights .. „	1 0 0
Floating stages .. .. .. „	2 0 0
Docks shoots .. .. .. „	1 0 0
Iron tubs .. .. „	1 0 0
Hand lamps .. .. .. „	0 8 0
Kitson, Washington and similar lamps .. .. „	2 8 0
Shackles .. .. „	0 8 0
Slings, capacity 3 tons .. (To be used at risk of hirers.) „	1 0 0
„ „ 5 „ .. „	1 8 0
„ „ 10 „ .. „	2 0 0
„ „ 20 „ .. „	4 0 0
„ „ 30 „ .. „	6 0 0
„ „ 40 „ .. „	8 0 0
„ „ 50 „ .. „	10 0 0

	Rs. a. p.
Trustees tramway plant for shipping ore, ballast, coal, etc., per ton shipped .	0 2 6
Gear, not otherwise enumerated ..	At rates to be fixed from time to time by the Docks Manager.

Note—(*i*) All gear, except manganese ore carts, requisitioned for use or hire will be charged for up to the time returned to Stores Depot except Sundays and Holidays enumerated in Docks By-Laws No. 118.

(*ii*) Trustees' manganese ore carts may be requisitioned for use *free of charge*, but a charge of Re. 1 per day will be levied in respect of every cart not returned to Stores Depot when not in use.

(*iii*) For the use of hand barrows and four-wheeled trucks at the Ballard Pier Station an inclusive charge of Rs. 10 per vessel per day will be made.

Transport wagons or traction engines per whole day or night.	At rates to be fixed from time to time by the Docks Manager.
,, ,, ,, ,, half ,, ,,	
,, ,, ,, ,, 3 hours.	
,, ,, ,, ,, 2 ,,	
,, ,, ,, ,, hour.	
Portable flushing engine, if available.	

(*b*) *Sorting cargo*—

Bag cargo only	Re.	0 4	0 per ton.
Iron, as specified under Section I, Item 46c, and timber, case goods, &c. ..	,,	0 12	0 per ton.

(*c*) *Hamalage*—

On goods, the cost of handling of which has not been included in the rates levied in this Schedule—

Import	Re.	0 4	0 per ton.
Export	,,	0 4	0 ,, ,,
(*d*) *Copies of chappas or bills*	,,	0 4	0 each.

A1.—Charges against *Masters, Agents or Owners of vessels* in respect of the hire of Tank Barges in terms of Docks By-law No. 38 :—

Per day or night or part thereof, including Sundays and Holidays enumerated in Docks By-law No. 118	Rs. 50

Conditions ;—

(1) Requisition in writing for a Tank Barge must be submitted to the Docks Manager not less than 12 hours before the time at which the Tank Barge is required.

(2) All oil contained in the ballast water will become the absolute property of the Trustees.

Note.—The above charge is not subject to the levy of surtax.

A 2.—Charges against *Masters, Agents or Owners of vessels* arriving from Indian and Red Sea Ports in respect of cost of additional staff employed to maintain a double tally on miscellaneous Import cargo discharged in Dock, per vessel. Rs. 60.

Note.—The decision as to whether double tally is necessary to remain at the sole discretion of the Docks Manager.

B.—Charges against *Masters, Owners or Agents of vessels* in respect of—

(*a*)	*Fresh water* supplied to shipping.	Rs. 2 8 0 per 1,000 gallons.
(*b*)	*Removal of rubbish* deposited in Docks, subject to the provisions of Docks By-law No. 36.	At rates per cart of 16 cwts., fixed from time to time by the Docks Manager.

C.—Charges against *Importers or Shippers* in respect of *Unloading* of carts, lorries, trucks, &c.

(*a*)	*Unloading* of carts, lorries, trucks, etc.	One anna per 16 cwts. or part thereof.

Notes.—(*i*) The Docks Manager has discretionary power to allow consignees or shippers to unload carts.

(*ii*) Heavy articles of machinery brought by trucks will be unloaded at the option of the Docks Manager at rates to be arranged.

(*iii*) Manganese ore in bulk will be unloaded free.

(*b*) *Opening packages*—

(1)	Carriages, motor-cars and aeroplanes	Re. 0 8 0 per package.
(2)	Machinery	,, 0 4 0 ,,
(3)	Mouldings	,, 0 4 0 ,,
(4)	Pianos and harmoniums	,, 0 4 0 ,,
(5)	Packages of other kinds	,, 0 1 0 ,,

Note.—Opening of casks or cases of wines, spirits and similar goods will not be undertaken.

(*c*)	*Repacking goods* by owners, etc., labour.	Re. 0 0 6 per package on the original number handled.

(*d*) *Certificates*—

(1)	Of measurement	Re. 1 0 0 each.
(2)	Of details of measurement.	,, 1 0 0 per sheet.
(3)	Of goods alongside for shipment	,, 1 0 0 each.

(*e*) *Escorting fees* for goods removed from Docks to Docks or Apollo Bonded Warehouses, provided the goods are imported by one vessel and are bonded under one Bond Number and the relative Bills of Entry are presented all together and the goods removed under one escort .. ..Re. 1 0 0

(*f*) In all other cases .. .. „ 1 0 0 per escort.

(*g*) Watching fees (*vide* Docks By-law No. 108.)—

(1)	On consignments of American cotton.	Re. 1 0 0 per consignment of 25 bales and under per day and 8 annas extra for every additional 25 bales or portion thereof per day.
(2)	On consignments of sulphur or non-safety matches.	Re. 0 8 0 per day per Bill of Entry.

Note.—Watching fees will commence to run from the General Landing Date declared for the Vessel.

(*h*) Hawkers' licenses (*vide* Docks By-law No. 124.)—

(1)	Fresh Passes & renewals ..	Rs. 1 8 0 each.
(2)	Duplicates ..	„ 5 0 0 „

(*i*) Personal Deposit Pass Book or Remittance Slip Book issued in replacement of lost Books .. „ 2 0 0 „

(*j*) For miscellaneous services in respect of—

(1)	Goods railed into Dock for shipment.	At rates fixed by the Trustees from time to time, *vide* Circulars A,B,C.
(2)	Goods loaded into Railway wagons.	
(3)	Goods carted within Dock limits.	

N.B.—*Fractions of an anna.*—In the total charges recovered in a chappa or bill, under this Section fractions of an anna less than six pies will be dropped, while six pies and over will be reckoned as one anna.

The minimum charge recovered in any chappa or bill shall not be less than one anna

---

Note.—No surtax will be levied on charges under (*j*) (1), (2) and (3).

SECTION XI.

Dry Docks Charges.

Charges against *Masters, Owners and Agents of vessels* for the use of the Trustees' Dry Docks, including charges for docking, shoring and undocking.

(*a*) Charge for the first 24 hours of occupation.

NOTE.—The 1st period of 24 hours counts from the time the entrance caisson is placed in position after the vessel has entered. The period of occupation ends when the vessel has cleared the Dock entrance when leaving. In order to cover trivial delays in undocking a vessel, fifteen minutes' grace, after the expiry of any period is allowed, and will not be charged for.

Gross registered tonnage of vessels.	Tons.	Amount. Rs.	a.	p.
Not exceeding	1,000	600	0	0 minimum.
Exceeding				
1,000 but not exceeding	1,050	639	13	0
1,050 ,, ,,	1,100	670	5	0
1,100 ,, ,,	1,150	700	12	0
1,150 ,, ,,	1,200	731	4	0
1,200 ,, ,,	1,250	761	11	0
1,250 ,, ,,	1,300	792	3	0
1,300 ,, ,,	1,350	822	10	0
1,350 ,, ,,	1,400	853	2	0
1,400 ,, ,,	1,450	883	9	0
1,450 ,, ,,	1,500	914	1	0
1,500 ,, ,,	1,550	944	8	0
1,550 ,, ,,	1,600	975	0	0
1,600 ,, ,,	1,650	1,005	7	0
1,650 ,, ,,	1,700	1,035	15	0
1,700 ,, ,,	1,750	1,066	6	0
1,750 ,, ,,	1,800	1,096	14	0
1,800 ,, ,,	1,850	1,127	5	0
1,850 ,, ,,	1,900	1,157	13	0
1,900 ,, ,,	1,950	1,188	4	0
1,950 ,, ,,	2,000	1,218	12	0
2,000 ,, ,,	2,050	1,228	2	0

Gross registered tonnage of vessels.	Tons.	Amount. Rs.	a.	p.
Exceeding				
2,050 but not exceeding	2,100	1,237	8	0
2,100 ,, ,,	2,150	1,246	14	0
2,150 ,, ,,	2,200	1,256	4	0
2,200 ,, ,,	2,250	1,265	10	0
2,250 ,, ,,	2,300	1,275	0	0
2,300 ,, ,,	2,350	1,284	6	0
2,350 ,, ,,	2,400	1,293	12	0
2,400 ,, ,,	2,450	1,303	2	0
2,450 ,, ,,	2,500	1,312	8	0
2,500 ,, ,,	2,550	1,321	14	0
2,550 ,, ,,	2,600	1,331	4	0
2,600 ,, ,,	2,650	1,340	10	0
2,650 ,, ,,	2,700	1,350	0	0
2,700 ,, ,,	2,750	1,359	6	0
2,750 ,, ,,	2,800	1,368	12	0
2,800 ,, ,,	2,850	1,378	2	0
2,850 ,, ,,	2,900	1,387	8	0
2,900 ,, ,,	2,950	1,396	14	0
2,950 ,, ,,	3,000	1,406	4	0
3,000 ,, ,,	3,050	1,413	12	0
3,050 ,, ,,	3,100	1,421	4	0
3,100 ,, ,,	3,150	1,428	12	0
3,150 ,, ,,	3,200	1,436	4	0
3,200 ,, ,,	3,250	1,443	12	0
3,250 ,, ,,	3,300	1,451	4	0
3,300 ,, ,,	3,350	1,458	12	0
3,350 ,, ,,	3,400	1,466	4	0
3,400 ,, ,,	3,450	1,473	12	0
3,450 ,, ,,	3,500	1,481	4	0
3,500 ,, ,,	3,550	1,488	12	0
3,550 ,, ,,	3,600	1,496	4	0
3,600 ,, ,,	3,650	1,503	12	0
3,650 ,, ,,	3,700	1,511	4	0

Gross registered tonnage of vessels.			Tons.	Amount. Rs.	a.	p.
Exceeding						
3,700	but not	exceeding	3,750	1,518	12	0
3,750	,,	,,	3,800	1,526	4	0
3,800	,,	,,	3,850	1,533	12	0
3,850	,,	,,	3,900	1,541	4	0
3,900	,,	,,	3,950	1,548	12	0
3,950	,,	,,	4,000	1,556	4	0
4,000	,,	,,	4,050	1,563	12	0
4,050	,,	,,	4,100	1,571	4	0
4,100	,,	,,	4,150	1,578	12	0
4,150	,,	,,	4,200	1,586	4	0
4,200	,,	,,	4,250	1,593	12	0
4,250	,,	,,	4,300	1,601	4	0
4,300	,,	,,	4,350	1,608	12	0
4,350	,,	,,	4,400	1,616	4	0
4,400	,,	,,	4,450	1,623	12	0
4,450	,,	,,	4,500	1,631	4	0
4,500	,,	,,	4,550	1,638	12	0
4,550	,,	,,	4,600	1,646	4	0
4,600	,,	,,	4,650	1,653	12	0
4,650	,,	,,	4,700	1,661	4	0
4,700	,,	,,	4,750	1,668	12	0
4,750	,,	,,	4,800	1,676	4	0
4,800	,,	,,	4,850	1,683	12	0
4,850	,,	,,	4,900	1,691	4	0
4,900	,,	,,	4,950	1,698	12	0
4,950	,,	,,	5,000	1,706	4	0
5,000	,,	,,	5,050	1,713	12	0
5,050	,,	,,	5,100	1,721	4	0
5,100	,,	,,	5,150	1,728	12	0
5,150	,,	,,	5,200	1,736	4	0
5,200	,,	,,	5,250	1,743	12	0
5,250	,,	,,	5,300	1,751	4	0
5,300	,,	,,	5,350	1,758	12	0

Gross registered tonnage of vessels.			Tons.	Amount. Rs. a. p.
Exceeding				
5,350	but not	exceeding	5,400	1,766 4 0
5,400	,,	,,	5,450	1,773 12 0
5,450	,,	,,	5,500	1,781 4 0
5,500	,,	,,	5,550	1,788 12 0
5,550	,,	,,	5,600	1,796 4 0
5,600	,,	,,	5,650	1,803 12 0
5,650	,,	,,	5,700	1,811 4 0
5,700	,,	,,	5,750	1,818 12 0
5,750	,,	,,	5,800	1,826 4 0
5,800	,,	,,	5,850	1,833 12 0
5,850	,,	,,	5,900	1,841 4 0
5,900	,,	,,	5,950	1,848 12 0
5,950	,,	,,	6,000	1,856 4 0
6,000	,,	,,	6,050	1,863 12 0
6,050	,,	,,	6,100	1,871 4 0
6,100	,,	,,	6,150	1,878 12 0
6,150	,,	,,	6,200	1,886 4 0
6,200	,,	,,	6,250	1,893 12 0
6,250	,,	,,	6,300	1,901 4 0
6,300	,,	,,	6,350	1,908 12 0
6,350	,,	,,	6,400	1,916 4 0
6,400	,,	,,	6,450	1,923 12 0
6,450	,,	,,	6,500	1,931 4 0
6,500	,,	,,	6,550	1,938 12 0
6,550	,,	,,	6,600	1,946 4 0
6,600	,,	,,	6,650	1,953 12 0
6,650	,,	,,	6,700	1,961 4 0
6,700	,,	,,	6,750	1,968 12 0
6,750	,,	,,	6,800	1,976 4 0
6,800	,,	,,	6,850	1,983 12 0
6,850	,,	,,	6,900	1,991 4 0
6,900	,,	,,	6,950	1,998 12 0
6,950	,,	,,	7,000	2,006 4 0

For every 50 tons or part of 50 tons in excess of 7,000 tons. Rs. 7-8-0.

(b) *For occupation from after the first 24 hours up to the 8th day inclusive—*

For every 6 hours or part thereof .. .. Rs. 75-0-0

(c) *For occupation from the 9th day to the 20th day inclusive—*

For every 6 hours or part thereof .. .. Rs. 112-8-0

(d) *For occupation beyond the 20th day.* — The Trustees reserve to themselves the right to increase the daily charge to any amount not exceeding Rs. 750.

(e) *For docking or undocking on Sundays or holidays enumerated in Docks By-law No.* 118—

(1) Docking, per vessel .. Rs. 100-0-0 in addition to the rates mentioned above plus actual extra expenses.

(2) Undocking, do. — Do. do.

Note.—In cases of genuine emergency such as a vessel being in danger, the extra fees for docking on Sundays and holidays are not leviable.

(f) *When two or more vessels are docked together.* — The above rates will be levied on the aggregate tonnage of the vessels.

EXCEPTION.—When two or more vessels are docked in the entire length of the Hughes Dry Dock without the caisson being placed in position between them, the ordinary charges as per item (a) et seq. *of this Section will be levied for each vessel separately.*

(g) *A vessel engaging the Dock and not using it.* .. Rs. 450-0-0.

Notes.—(*i*) If the Dock is required for another vessel, a vessel that has already occupied it for 72 hours must immediately vacate or pay a fresh fee calculated according to the Table on her gross tonnage for the first 24 hours, for every 24 hours or part thereof that she remains in occupation.

(*ii*) If for any reason a vessel occupying the outer compartment of the Hughes Dry Dock is not ready to undock on expiry of the period for which she

was regulated and thereby causes detention to the vessel occupying the inner compartment the Docks Manager may, with the sanction of the Chairman, recover from the former vessel in addition to the ordinary charges leviable, all Port Trust charges incurred by the vessel in the inner compartment during the period of detention.

(*iii*) When work of scraping, painting or repairs is actually done on vessels in Dock on Sundays or holidays the usual charges will be made according to the period of occupation, otherwise Sundays and authorised holidays will be allowed free.

(*iv*) For cleaning a Dock and removing rubbish, a charge of Rs. 20-0-0 will be made against the license, *vide* Dry Docks By-law No. 13.

(*v*) When bilge water is run out into Dock, the cost of deodorising and disinfecting is charged against the Master, etc., of the vessel.

(*vi*) In the case of vessels requiring to undock between 6 P.M. and 10-30 A.M., if the notice of undocking reaches the Docks Manager later than 5 P.M., an extra charge of Rs. 10-0-0 will be levied.

(*vii*) An extra charge is leviable for special blocks required to be laid on account of peculiarities in the construction of any vessel.

(*viii*) The Trustees accept no responsibility whatever for any detention to vessels using their Dry Docks.

N.B.—Fractions of an anna.—In the total charges recovered in a chappa or bill, under this Section fractions of an anna less than six pies will be dropped, while six pies and over will be recovered as one anna.

The minimum charge recovered in any chappa or bill shall not be less than one anna.

Bengal Chamber of Commerce.

TONNAGE SCHEDULE FOR THE PORT OF CALCUTTA.

Articles.	Cwt. per Ton Net.	Cubic Feet per Ton.
Aniseed, in bags	8	..
Barley	20	..
Beeswax	20	..
Betel-nut	20	..
Bones crushed	20	*50
Bonemeal	20	..
Borax	20	..
Bran	14	..
Bristles	..	50
Bullion	ad val	orem.
Camphor, in cases	..	50
Carbonate of Potash	..	50
Cardamoms, in robbins	8	..
,, boxes	..	50
Carpets	..	50
Cassia, in bags	12	50
Castor seed	15	..
Chillies dry), in bags or bundles ..	8	..
Chiretta, in bundles	..	50
Chrome ore	20	..
Cloves, in bags	8	..
,, ,, cases	..	50
Coal	20	..
Cochineal	..	50
Coffee, in bags	18	..
Coir, in dholls	10	..
Coke	20	..
Copra	12	..
Copra cake or cocoanut cake	20	..
Copper ore	20	..
Coriander seed	12	..
Corundum ore	20	..
Cotton	..	50
Cotton seed	14	..
Cowries	20	..
Cumin seed	8	..
Cutch, in bags	18	..

*At steamer's option.

TONNAGE SCHEDULE FOR THE PORT OF CALCUTTA—(*contd.*)

Articles.	Cwt. per Ton Net.	Cubic Feet per Ton.
Cutch, in cases	..	50 not exceeding 20 cwts. gross.
Dates, (wet)	20	..
,, (dry)	16	..
Dholl or dhal	20	..
Fibres, all sorts	..	50
Garlic and onions, in bags	12	..
Ginger	16	..
Gram	20	..
Gum, in cases	..	50
Gunnies	20 cwts. gross.	*50
Gunjah	..	50
Hemp in bales	..	50
Hides in bales	..	50
Hide cuttings in bales	..	50
Hoofs, cow and buffalo horns, and horn tips, loose	20	..
Hoofs, cow and buffalo horns, and horn tips, in bags or in bundles ..	..	50
Horns, deer, in bags or in bundles ..	..	50
Indigo	..	50
Jute	..	50
Kapok	..	50
Kapok Seed	14	..
Lac, button, seed, stick and shellac in bags	16	..
Lac, button, seed, stick and shellac in cases	..	50
Lac, kirie lac, or lac refuse in bags ..	20	..
Lac dye in cases	..	50
Lard	20	..
Leather, in cases or bales	..	50
Lentils	20	..
Linseed	20	..
Mace	20	..

*At steamer's option.

TONNAGE SCHEDULE FOR THE PORT OF CALCUTTA—(*contd.*)

Articles.	Cwt. per Ton Net.	Cubic Feet per Ton.
Manganese	20	..
Mica, talc, in cases	20 cwts. gross.	..
Mother-o'-pearl, in bags or cases ..	20 cwts. goods.	..
Mowrah seed	20	..
Molasses	20 cwts. gross.	..
Munjeet dye in cases	..	50
Mustard seed	20	..
Myrabollams, whole or crushed	20	..
Niger seed	20	..
Nux vomica seed	16	..
Nutmegs, in cases	..	50
Oats	16	..
Oil, in cases	..	50
,, ,, casks or drums	..	50
Oil, essential	ad val	orem.
Oil-seed cake	20	..
Opium	per	chest.
Paddy	16	..
Peas	20	..
Pepper, long	12	..
,, black	14	..
Pig iron and Pig lead	20	..
Poppy seed	20	..
Rattans, for dunnage	20	*50
Red wood, ,, ...	20	*50
Red seed	20	..
Rice	20	..
Rope, in coils or bundles	..	50
Rubber in cases	..	50
Salt	20	..
Safflower	..	50
Sal-ammoniac, in bags or boxes ..	20 cwts. gross.	..
Saltpetre	20	..
Sapan-wood, for dunnage	20	*50

*At steamer's option

TONNAGE SCHEDULE FOR THE PORT OF CALCUTTA—(*contd.*)

ARTICLES.	Cwt. per Ton Net.	Cubic Feet per Ton.
Senna, in bales	..	50
Silk, raw, in bales	10	..
Silk, in cases or bales	..	50
Silk chussum	..	50
Silk waste	..	50
Silk piece-goods	ad valorem	or *50
Silver specie and/or value cargo ..	ad valorem.	
Skins, in casks	20 cwts. gross.	..
Skins, in bales	..	50
Soap, in bags	15	..
Soap, in cases	..	50
Sugar	20	..
Tallow, in cases or casks	20 cwts.	gross.
Tamarind, in cases or casks	20 cwts.	gross.
Tea	..	50
Tea waste as broken stowage	16	..
Til Seed	20	..
Timber	..	50
Tobacco, in cases or bales	..	50
Turmeric	16	..
Twine in cases	..	50
Wax	20	..
Wheat	20	..
Wolfram	20	..
Wool	..	50

All unenumerated articles at 50 cubic feet or 20 cwts. gross, at steamers' option. Goods in casks or cases to be calculated at gross weight when paying freight by weight.

Measurement and, when necessary, weighment shall be made by the Bengal Chamber of Commerce, Licensed Measurers Department, in accordance with their rules, and their certificate shall be final, and freight shall be payable in accordance therewith.

Deadweight.—The term *Deadweight* shall be understood to mean the following articles only—Sugar, Saltpetre, Rice, Wheat, Gram, Dholl and Peas.

*At steamer's option.

Schedule of Commission Charges.

Revised and adopted by a Special General Meeting of the Bengal Chamber of Commerce, held on the 26th February 1892, with effect from that date.

1. On the sale, purchase, or shipment of Bullion, Gold Dust, or Coin .. .. .. 1 per cent.
2. On the purchase (when in funds) or sale of Raw Silk, Silk Piece-goods, Opium, Pearls, Precious Stones, or Jewellery .. .. 2½ ,,
3. On purchasing ditto when funds are provided by the Agent .. .. 5 ,,
4. On the sale or purchase of all other goods—the Commission in all cases to be charged upon the gross amount of sales, and in regard to purchases upon both cost and charges .. .. 5 ,,
5. On returns for Consignments if made in produce .. .. 2½ ,,
6. On returns of Consignments if in Bills, Bullion or Treasure .. .. 1 ,,
7. On accepting Bills against Consignments .. 1 ,,
8. On the sale or purchase of Ships, Factories, Houses, Lands and all property of a like description .. .. 2½ ,,
9. On goods and treasure consigned, and all other property of any description referred to Agency for sale, whether advanced upon or otherwise, which shall afterwards be withdrawn, and on goods consigned for conditional delivery to others and so delivered, on invoice amount at 2*s.* per rupee .. ½ com.

10. On making advances or procuring loans of money for commercial purposes, when the aggregate commission does not exceed 5 per cent. .. .. 2½ per cent.

11. On ordering or receiving and delivering goods or superintending the fulfilment of contracts or on the shipment of goods where no other commission is derived .. .. .. 2½ ,,

12. On guaranteeing Bills, Bonds or other engagements, and on becoming security for administration of Estates, or to Government for the disbursement of public money .. 2½ ,, ,,

13. On *del-credere*, or guaranteeing the due realisation of sales .. .. 2½ ,,

14. On the management of Estates for Executors or Administrators .. .. 2½ ,,

15. On chartering ships or engaging tonnage for constituents for vessels to proceed to out ports for loading .. .. 2½ ,,

16. On advertising as the Agents, for Owners or Commanders of ships, for cabin passengers on the amount of passage money, whether the same shall pass through the Agent's hands or not .. .. 2½ ,,

17. On procuring freight for a ship by Shipping Order or Charter, or on procuring employment for a ship on monthly hire, or acting as Agents for Owners, Captains or Charterers of a vessel, upon the gross amount of freight, brokerage, inclusive .. .. 5 ,,

18. On engaging Asiatic Emigrants for a ship to the Mauritius, the West Indies, or elsewhere upon the gross amount of earnings .. 5 ,,

19. On engaging troops for a ship to Great Britain or elsewhere on the gross amount of passage money for rank and file .. .. .. 2½ per cent.

20. On realising inward freight, inward troop, emigrant, or cabin passage money .. .. 2½ ..

21. On landing and re-shipping goods from any vessel in distress, or on landing and selling by auction damaged goods from any such vessel, and acting as Agent for the Master on behalf of all concerned—on the declared value of all such goods as may be re-shipped, and on the net proceeds of all such goods as may be publicly sold .. .. .. 2½ to 5 „

If Opium, Indigo, Raw Silk or Piece-goods .. .. 1¼ to 2½ „

If Treasure, Precious Stones, or Jewellery .. ¾ to 1 „

22. On effecting Insurances, whether on lives or property .. .. 2½ „

23. On settling Insurance claims, losses and averages of all classes and on procuring returns of premium .. .. 2½ „

24. On drawing, purchasing, selling or negotiating Bills of Exchange .. .. 1 „

25. On debts or other claims when a process-at-law or arbitration is incurred in claiming them .. .. 2½ „

Or if recovered by such means .. .. 5 „

26. On Bills of Exchange returned dishonoured .. 1 „

27. On collecting house-rent .. .. .. 2½ „

28. On ships' disbursements .. .. .. 2½ „

29. On realising Bottomry Bonds, or negotiating any loan on *respondentia* .. .. .. 2½ „

30. On granting Letters-of-Credit .. .. 1 per cent.

31. On sale or purchase of Government Securities and Bank or other Joint Stock Shares, and on every exchange or transfer, not by purchase from one class to another .. ½

32. On delivering up Government Securities and Bank or other Joint Stock Shares, on the market value .. .. ½

33. On all amounts debited and credited within the year (less the balance brought forward) upon which no commission amounting to 5 per cent. has been charged .. .. .. ½

☞ *Brokerage when paid is to be separately charged*

Cochin Chamber of Commerce.

TONNAGE SCALE.

Goods.	Packages.	Shipping Ton.
Arrowroot	Cases	50 cubic feet
Do.	Bags	16 cwts. net
Bees' wax	Cases	50 cubic feet
Do.	Bags	16 cwts. net
Betelnut	Do. or mats	16 ,, ,,
Blackwood	In square logs	50 cubic feet
Bone-meal	Bags	20 cwts. net
Bone grist	Do.	17 cwts
Cardamoms	Robbins	10 cwts. net
Do.	Bags	10 ,, ,,
Do.	Cases	50 cubic feet
Cassia	Bales	800 lbs. net } 50
Cinnamon	Do.	800 ,, ,, } cubic feet.
Do.	Cases	50 cubic feet
Citronella Oil	Cases, drums or tanks	50 ,, ,,
Cocoanut Oil	Casks	14 cwts. net
Coculus Indicus	Robbins	14 ,, ,,
Do.	Bags	16 ,, ,,
Coffee	Casks	16 ,, ,,
Do.	Bags	18 ,, ,,
Do.	Cases	50 cubic feet
Coir Yarn & Fibre	Pressed bales	50 ,, ,,
Do.	Bundles or coils	8 cwts. net
Do.	Dholls not exceeding 4 lbs.	10 ,, ,,
Coir matting	Rolls	50 cubic feet
Do. mats	Bundles	50 cubic feet plus 10 per cent.
Do. rope	Coils	8 cwts net.
Do. fenders	Loose	8 ,, ,,
Do. yarn	Ballots	7 ,, ,,
Do. fibre	Dholls	7 ,, ,,
Do. ,,	Ballots	7 ,, ,,
Copra	Robbins	10 ,, net
Do.	In pressed bales	50cubic feet
Do.	Bulk	10cwts. net

TONNAGE SCALE—(*contd.*)

Goods.	Packages.	Shipping Ton.
Copra ..	Bags ..	10 cwts. net
Do. ..	Bags each cup cut in 4 pieces ..	12 ,,
Palm nuts ..	Bags ..	20 ,,
Broken cocoanut shells ..	Do. ..	11 ,,
Cotton ..	Pressed bales ..	50 cubic feet
Cowries ..	Bags or cases ..	20 cwts. net
Cutch ..	Cases ..	50 cubic feet
Do. ..	Bags or caskets ..	16 cwts. net unscrewed.
Cinchona ..	Bales ..	50 cubic feet
Elephants' teeth ..	Cases ..	50 ,, ,,
Do. ..	Bundles ..	18 cwts. net
Do. ..	Loose ..	20 ,, ,,
Fish oil ..	Casks ..	14 ,, ,,
Fish guano ..	Bags ..	10 ,, ,,
Ginger ..	Cases ..	52 cubic feet
Do. ..	Bags ..	18 cwts. net
Do. ..	Casks ..	0 ,, ,,
Gingelly seed ..	Bags ..	20 ,, ,,
Groundnuts, shelled.	Do. ..	12 ,, ,,
Do. unshelled	Do. ..	50 ,, ,,
Gums of all kinds ..	Cases ..	50 cubic feet
Hemp ..	Screwed bales ..	12 ,, ,,
Hides ..	Unpressed ..	20 cwts. net
Do. green ..	Do. ..	50 ,, ,,
Do. Dry ..	Bales ..	20 cubic feet
Hoofs ..	Bags ..	16 cwts. net
Horns, buffalo and cow.	Loose ..	,, ,, 12
Horns, deer ..	Do. ..	50 ,, ,,
Lemon grass oil ..	Cases, drums or tanks	18 cubic feet
Linseed ..	Bags ..	14 cwts. net
Mangoes (pickled) ..	Barrels ..	12 ,, ,,
Do. (sliced) ..	Bags ..	15 ,, ,,
Marrotti Seed ..	Do. ..	50 cubic feet
Mica ..	Cases ..	16 cwts. net
Myrabollams ..	Bags ..	

TONNAGE SCALE—(*contd.*)

Goods.	Packages.	Shipping Ton.
Nux vomica ..	Robbins ..	14 cwts. net
Do. ..	Bags ..	16 ,, ,,
Nutmegs ..	Cases ..	50 cubic feet
Oil seeds ..	Bags ..	17 cwts. net
Other oils ..	Cases, drums or tanks	50 cubic feet
Palmyra Fibre ..	Pressed bales ..	50 ,, ,,
Do. ..	Ballots ..	50 ,, ,,
Do. ..	Bundles ..	8 cwts.
Pepper ..	Bags ..	16 cwts. net
Do. ..	Robbins ..	14 ,, ,,
Plumbago ..	Bags or barrels ..	20 ,, ,,
Poonac (cake) ..	Bundles or bales ..	20 ,, ,,
Do. (broken) ..	Bags ..	17 ,, ,,
Rice bran ..	Do. ..	20 ,, ,,
Rice ..	Do. ..	20 ,, ,,
Rubber Seeds ..	Do. ..	8 ,, ,,(54 lbs.)
Do. latex in liquid	Cases ..	50 cubic feet
Saltpetre ..	Bags ..	20 cwts. net
Sandalwood chips and roots	Bundles ..	13 ,, ,,
Sandalwood other classes and Sapan wood ..	Do. ..	11 ,, ,,
Sugar ..	Bags ..	20 ,, ,,
Tallow ..	Casks and cases ..	18 ,, ,,
Tea ..	Chests ..	50 cubic feet
Tea refuse ..	Bags ..	17 cwts.
Tamarind ..	Bundles ..	17 cwts. net
Timber (all kinds) square logs or planks	..	50 cubic feet
Do. round logs ..	..	50 ,, ,,
Do. otherwise ..	..	20 cwts. net.
Turmeric ..	Bags ..	14 ,, ,,
Trichy phosphates ..	Do. ..	20 ,, ,,
Wheat ..	Do. ..	20 ,, ,,
Do. ..	Mooras ..	18 ,, ,,
Wet salted skins ..	Casks ..	50 cubic feet

Coir jink, horns, oil beakers, hides loose, and all packages not exceeding 56 lbs. gross to be taken as broken stowage at half freight.

Madras Chamber of Commerce.

TONNAGE SCALE.

Articles.	Cwt. per Ton. Net.	Cubic Feet per Ton.
Aloes, in bags	20	..
Do. in cases	..	50
Alum	20	..
Arrowroot, in cases	..	50
Asafœtida, in bags	20	..
Do. in cases	..	50
Apparel and Personal effects	..	50
Bark, in bags and bundles	8	..
Bees' wax in bags..	20	..
Betelnut	18	..
Books	..	50
Bone meal and crushed bones ..	20	..
Bone sinews, in bales	..	50
Borax in bags	20	..
Do. in cases	..	50
Brimstone	20	..
Bullion	ad valorem.	
Cake Lac, in bags	16	..
Camphor, in cases	..	50
Cardamoms, in cases	..	50
Do. in bags	10	..
Cassia, in cases	..	50
Do. in bags	12	..
Castor seed	20	..
Chillies, in bags	12	..
Do. in robbins	14	..
China root in bags	11	..
Do. in cases	..	50
Chiretta, in bales	..	50
Cigars	..	50
Cloves, in bags	8	..
Do. in cases	..	50
Coals	20	..
Cochineal	..	50
Coffee, in bags	18	..
Do. in cases	17	..

TONNAGE SCALE—(*contd.*)

Articles.	Cwt. per Ton Net.	Cubic Feet per Ton.
Coir Yarn and Fibre, in bales ..	..	50
Do. in bundles and dholls	10	..
Copra, in bags	12	..
Coriander Seed	20	..
Corundum	20	..
Cotton, in bales	..	50
Cotton Piece-goods	..	50
Cotton Yarn	..	50
Cotton Seed	20	..
Cow and Goat Hair, in bales	..	50
Cowries	20	..
Cutch, in bags	17	..
Divi-divi	20	..
Dhall	20	..
Elephants' Teeth, in cases	..	50
Fenugreek Seed	20	..
Ginger, in bags	12	..
Do. in cases	..	50
Gingelly Seed	20	..
Gram	20	..
Ground Nuts kernels	20	..
Do. unshelled	20	..
Gum, in cases	..	50
Gum, in bags	20	..
Gunny Bags, in bales	..	50
Do. Cloth	..	50
Hemp, in bales	..	50
Hides, Tanned and Dry	..	50
Hides, Fleshings and Cuttings, in bales,	..	50
Hoofs, Horn Shavings, and Tips ..	20	..
Horns, Cow, and Buffalo and Deer ..	20	..
Indigo	..	50
Jute, in bales	..	50
Lac Dye	..	50
Leather, in bales	20	..
Linseed	20	..
Mace, in cases	..	50

TONNAGE SCALE—(*contd.*)

Articles.	Cwt. per Ton Net.	Cubic Feet per Ton.
Machinery	20*	or 50*
Magnesite, in bulk or bags	20	..
Metals	20	..
Mica, Talc and Mica splittings, in cases..	..	50
Mica waste, in bags	20	..
Molasses	20	..
Motor Car	..	50
Mowra Seed	20	..
Mustard Seed	20	..
Myrabollams	20	..
Niger Seed	20	..
Nutmegs, in cases	..	50
Nux Vomica	20	..
Oats..	20	..
Oils, (Vegetable), in cases	20*	or 50*
Do. do. in casks	20	..
Oil (essential)	Ad valorem.	
Ore, all descriptions	20	..
Paddy, in bags	20	..
Palmyra Fibre, in bales..	..	50
Do. in ballots or bundles	10	..
Peas..	20	..
Pepper, in bags	16	..
Planks and Deals	..	50
Poonac	20	..
Poppy Seed	20	..
Rape Seed	20	..
Raw Silk, in bales	..	50
Redwood (for Dunnage)	20	..
Rhea, Fibre, in bales	..	50
Rice, in bags	20	..
Ricemeal	20	..
Roping, coir and other kinds, in coils ..	..	50
Rubber, in cases	..	50
Do. scrap in bags	20	..
Rum, in casks	20	..

* At steamer's option.

TONNAGE SCALE—*(contd).*

Articles.	Cwt. per Ton Net.	Cubic feet per Ton.
Safflower Seed	20	..
Sago, in cases	..	50
Do. in bags	20	..
Saltpetre	20	..
Salt	20	..
Sharks' Fins	16	..
Seed and Stick Lac, in cases	..	50
Do. in bags	16	..
Senna, in bales	..	50
Shells, in bags	20	..
Shell Lac, in cases	..	50
Do. in bags	16	..
Silk Piece-goods	..	50
Do. Waste	..	50
Skins, tanned and dry	..	50
Do. wet salted and pickled, in casks	..	50
Soap, country, in cases	..	50
Sugar, and Jaggery, in bags	20	..
Tamarind, in cases and casks	20	..
Do. in bundles	20	..
Tapioca	..	50
Tea	..	50
Timber	20*	or 50*
Tobacco, in bales	..	50
Tortoise shell, in cases	..	50
Turmeric, in bags	16	..
Wool, in bales	..	50
Woollen Cuttings	..	50
Silver Plate and valuable cargo ..	Ad Valorem	
All other articles not enumerated ..	20*	or 50*

* At steamer's option.

Note.—When cargo is measured prior to shipment, Callipers should be used for measuring, and the Rope or Iron Hoop on the one side of the package should be taken in, and left out on the other side. Half inches should be given and taken alternatively. The Callipers should be laid on the package to be measured and the sliding arm pressed lightly, *i.e.*, without using force, against the side of the package.

Karachi Chamber of Commerce.

TONNAGE SCALE.

1. The Karachi Tonnage Scale for steamers shall be on the basis of 40 cubic feet to the ton, but in no case to exceed 20 cwt. dead weight except in the case of salt.

2. The standard ton at Karachi for measurement of goods shall be taken at 50 cubic feet for Ships.

The dead weight ton of 2,240 lbs. shall be considered as the equivalent of 1016 kilos.

3. The freight on oil to be paid on the full gauge of the cask, ascertained at the port of discharge.

4. When freight is payable on weight the same is to be on the net weight delivered.

5. When cotton is shipped at a rate per bale, in the absence of special agreement, if the average measurement exceeds 13 feet per bale, the ship shall be entitled to proportionate extra freight, but in no case shall be compelled to take bales larger than 14 feet.

Articles.	Steamers.	Ships.
	To the Ton.	To the Ton.
Aloes, in kegs	40 feet.	16 cwt.
Alum, in bags	16 cwt.	20 ,,
Annato, in cases	40 feet	50 feet.
Apparel	40 ,,	50 ,,
Arrowroot, in cases	40 ,,	50 ,,
Asafœtida, in cases	40 ,,	50 ,,
Bajree, in bags	18 cwt.	20 cwt.
Barilla	16 ,,	20 ,,
Barley, in bags	15 ,,	18 ,,
Bees' wax, in bags	40 ,,	50 feet

TONNAGE SCALE—(*contd.*)

Articles.	Steamers.	Ships.
	To the Ton.	To the Ton.
Betelnut, in bags	13 cwt.	16 cwt.
Blackwood, in straight square logs ..	40 feet	50 feet
Do. otherwise	16 cwt.	10 cwt.
Bone-meal and Bone dust	20 ,,	20 ,,
*Bones, crushed, in bags (as per standards preserved by the Chamber)	15 ,,	20 cwt.
	17 ,,	
	18 ,,	
Bones, loose	8 ,,	10 ,,
Books	40 feet	50 feet
Borax, in cases	40 ,,	50 ,,
Do. in bags	16 cwt.	20 cwt.
†Bran, in Bags (pressed)	10 ,,	..
Bran, in bags (unpressed)	9 ,,	..
Buffalo horns, in bundles	6 ,,	8 cwt.
Bullion	per cent.	per cent.
Camphor, in cases	40 feet	50 feet
Canes or Rattans, in bundles	13 cwt.	16 cwt.
Cardamoms, in bundles	40 feet	50 feet
Cassia Lignea, Fistula and Buds ..	40 ,,	50 ,,
Chasum	8 cwt.	10 cwt.
China Root, in cases	40 feet	50 feet
Cigars	40 ,,	50 ,,
Cinnamon, in bales	....	6 cwt.
Do. in cases	40 feet	50 feet
Cloves, in cases	40 ,,	50 ,,
Do. in bags or frazils	8 cwt.	10 cwt
Coal	20 ,,	20 ,,
Cocoa, in bags	10 ,,	12 ,,
Coculus Indicus, in bags	13 ,,	16 ,,
Coffee, in cases	40 feet	50 feet
Coffee, in bags or frazils	12 cwt.	16 cwt.
Coir, in bales	40 feet	50 feet

* The scale for grades differing from the standards to be settled by private arrangement between shippers and Steamer Agents. Any disputes between them to be referred to, and decided by, the Committee of the Chamber.

† Pressed Bran to be understood as not less than 5 mds. (of 28 lbs.) in a bag of 45½ × 25 inches.

TONNAGE SCALE—(*contd.*)

Articles.	Steamers.	Ships.
	To the Ton.	To the Ton.
Coir in bundles or loose	5 cwt.	6 cwt.
Do. rope in coils	40 feet	8 ,,
Colocynth, in cases	40 ,,	50 feet
Colombo Root, in bags	8 cwt.	14 cwt.
Copra, in robbins	8 ,,	12 ,,
Do. in bags	..	12 ,,
Do. cut, in bags	11 cwt.	..
Coral, rough (not specimens), in bags .	16 ,,	20 cwt.
Cotton Seed	13 ,,	14 ,,
Cotton, in bales	40 feet	50 feet
Cowries, in cases	40 ,,	50 ,,
Do. in bags	16 cwt.	20 cwt.
Cubebs	10 ,,	12 ,,
Cummin Seed in cases	40 feet	50 feet
Cutch or Terra Japonica, in bags or baskets, unscrewed	13 cwt,	16 cwt.
*Cylindrical Packages, Rolls &c. ..	40 feet	..
Dates, wet	16 cwt.	20 cwt.
Do. dry	13 ,,	16 ,,
Dhall, crushed or split, in bags ..	17 ,,	20 ,,
Dragons' Blood, in cases	40 feet	50 feet
Ebony, square and straight	40 ,,	50 ,,
Do. otherwise	16 cwt.	20 cwt.
Elephants' Teeth, in cases	40 feet	50 feet
Do. in bundles	14 cwt.	18 cwt.
Do. loose	16 ,,	20 ,,
Fennel Seed	10 ,,	..
Fenugreek or Methey Seed	17 ,,	..
Fish Manure (as per sample lodged with the Chamber)	9 ,,	..
Fishmaws (or Isinglass), in cases ..	40 feet	..
Flour	18 cwt.	..
Flour middlings or sharps, in bags ..	14 ,,	..

* On and after 1st March 1903, the following formula shall be recognised for the calculation of the cubical contents of cylindrical packages, &c., *viz.*, that the square of the diameter be multiplied by the length and one-fifth be deducted from the product.

TONNAGE SCALE—(*contd.*)

Articles.	Steamers.	Ships.
	To the Ton.	To the Ton.
Furniture	40 feet	50 feet
Galingals	10 cwt.	12 cwt.
Galls, in bags	13 ,,	16 ,,
Do. in cases	40 feet	50 feet
Ghee, in dubbas or casks	40 ,,	15 cwt.
Ginger, dry, in cases	40 ,,	50 feet
Do. in bags	10 cwt.	12 cwt.
Gram	17 ,,	20 ,,
Groundnuts, shelled	13 ,,	16
Do. unshelled	6 ,,	8 ,,
Gums, of all kinds, in cases	40 feet	50 feet
Gum, Olibanum, in bags	13 cwt.	16 cwt.
Hurtall, in cases	40 feet	50 feet
Hemp, in screwed bales	40 ,,	50 ,,
Do. loose or in bundles	5 cwt.	7 cwt.
Hides and Skins, in screwed bales	40 feet	50 feet
Do. loose, and in small bundles	40 ,,	12 cwt.
Horns, Buffalo and Cow, loose ..	13 cwt.	16 ,,
Do. Deer, loose	6 ,,	8 ,,
Horn tips, of any kind, and hoofs ..	13 ,,	16 ,,
Indigo, in cases	40 feet	50 feet
Iron or Steel Rails	20 cwt.	..
Iron, old or scrap	20 ,,	..
Jackwood	40 feet	50 feet
Jaggery	18 cwt.	..
Jowari, in bags	18 ,,	20 cwt.
Lac Dye, in shells or cases	40 feet	50 feet
Lac (seed) in bags	13 cwt.	..
Lang, in bags	18 ,,	20 cwt.
Lang, crushed, in bags	17 ,,	20 ,,
Lentils	20 ,,	20 ,,
Linseed, in bags	16 ,,	18 ,,
Mace, in cases	40 feet	50 feet
Maize, in bags	17 cwt.	20 cwt.
Mother-o'-Pearl, in cases	40 feet	50 feet
Do. in bags	16 cwt.	20 cwt.

TONNAGE SCALE—(*contd.*)

Articles.	Steamers.	Ships.
	To the Ton.	To the Ton.
Mowra Flowers	18 cwt.	20 cwt.
Do. Seed, in bags	13 ,,	16 ,,
Munjeet or Madder Root, in cases or bales	40 feet	50 feet
Do. do. in bundles or bags	8 cwt.	12 cwt.
Musk, in cases	40 feet	50 feet
Mussoor, in bags	20 cwt.	20 cwt.
Mutter	18 ,,	20 ,,
Myrabollams, in bags	13 ,,	16 ,,
Niger Seed	14 ,,	17 ,,
Nutmegs, in cases	40 feet	50 feet
Nux Vomica, in cases	40 ,,	50 ,,
Do. in bags	13 cwt.	16 cwt.
Oil, of any kind, in cases	40 feet	210 Impl. gals.
Oil-cake, in cakes or lumps, in bags	16 cwt.	..
Oil, cocoanut	11 ,,	..
Oil seeds—		
Castor Seed	14 ,,	17 cwt.
Teel or Gingelly Seed	15 ,,	..
Rape Seed, Sita, Jamba and other kinds	16 ,,	..
Mustard Seed	16 ,,	..
Khorassan	16 ,,	..
Opium	per chest	per chest
Ore of all descriptions, loose or in bags	20 cwt.	20 cwt.
Paddy, in bags	13 ,,	16 ,,
Pepper, in bags	13 ,,	16 ,,
Pimento	12 ,,	14 ,,
Plumbago, in bags	16 ,,	20 ,,
Poppy Seed, in double bags (1½ cwt.)	13 ,,	16 ,,
Do. in single bags (1¼ cwt.)	14 ,,	17 ,,
Do. in double bags (1¼ cwt.)	14 ,,	17 ,,
Do. in bags (1½ cwt.)	14 ,,	17 ,,
Rails, iron or steel	20 ,,	..
Rattans, in bundles	13 ,,	16 cwt.
Do. Ground	13 ,,	16 ,,

TONNAGE SCALE—(*contd.*)

Articles.	Steamers.	Ships.
	To the Ton.	To the Ton.
Red Wood	13 cwt.	16 cwt.
Rhubarb, in cases	40 feet	50 feet
Rice, in bags	18 cwt.	20 cwt.
Safflower, in cases	40 feet	50 feet
Do. in screwed bales	40 ,,	50 ,,
Do. in bags	8 cwt.	10 cwt.
Safflower seed (kurdai seed or kasumba)	13 ,,	..
Sago, in cases	40 feet	50 feet
Sal-Ammoniac, in cases	40 ,,	50 ,,
Do. in bags	15 cwt.	18 cwt.
Salt	28 Indian maunds of 82-2-7lbs.	28 Indian maunds of 82-2-7lbs.
Salt Fish	14 cwt.	14 cwt.
Saltpetre	20 ,,	20 ,,
Sandal and Sapan-wood	11 ,,	16 ,,
Sealing Wax, in cases	40 feet	50 feet
Senna, in bags	5 cwt.	6 cwt.
Do. in bales	40 feet	50 feet
Shells, rough, in bags	16 cwt.	20 cwt.
Silk, in bales	8 ,,	10 ,,
Do. in cases	40 feet	50 feet
Soap, in cases	40 ,,	50 ,,
Sugar, in bags	19 cwt.	20 cwt.
Talc	16 ,,	20 ,,
Tallow	40 feet	50 feet
Tamarind	15 cwt.	18 cwt.
Tanned Skins, in bundles	8 ,,	10 ,,
Do. in pressed bales	40 feet	..
Tea, in chests	40 ,,	50 feet
Timber, Teak: Square Planks and Poon	,,	50 ,,
Timber, Teak: round (one-fifth off)	40..	..
Tobacco, in bales	40 feet	50 feet
Tortoise Shells, in chests	40 ,,	50 ,,
Turmeric, in bags	11 cwt.	13 cwt.

TONNAGE SCALE—(*contd.*)

Articles.	Steamers.	Ships.
	To the Ton.	To the Ton.
Tutenague	16 cwt.	20 cwt.
Unrated Wood	11 „	14 „
Whanghese (*vide* Canes)	13 „	16 „
Wheat	18 „	20 „
White peas	18 „	20 „
Wines and Spirits, in casks	40 feet	50 feet
Do. in cases	40 „	50 „
Wool, in screwed bales	40 „	50 „
Zedory	16 cwt.	20 cwt.

Burma Chamber of Commerce.

TONNAGE SCHEDULE FOR THE PORT OF RANGOON.

Articles.	Cwt. per ton net.	Cubic feet per ton.
Apparel, in cases	..	40
Arrowroot, in cases	..	50
Bark	20	..
Beans	20	..
Bees' Wax	20 gross	..
Betelnut	20	..
Books	..	50
Bones, loose, and Bone-meal	20	..
Bottles (empty)	..	40
Bran	20	..
Brimstone	20	..
Bullion	at per cent.	..
Cake lac, in bags	16	..
Camphor, in cases	..	50
Cardamoms, in boxes	8	..
Castor seed	15	..
Chillies, in bags	8	..
China root, in bags	11	..
Chiretta, in bales	16	..
Cigars	..	5
Cloves, in bags	8	..
Coal	20	..
Cochineal	..	50
Coffee, in bags	18	..
Coffee, in barrels	16	..
Coir, loose	12	..
Coir bundles	10	..
Copra, in bags	14	..
Cotton seed	15	..
Cotton seed cake	20 gross	..
Cotton seed oil	20	..
Cotton in bales	..	50
Curios	..	40
Cutch, in bags	16	..

TONNAGE SCHEDULE FOR THE PORT OF RANGOON—(*contd.*)

Articles.	Cwt. per ton net.	Cubic feet per ton.
Cutch, in boxes	20 gross	..
Dhall, in bags	20	..
Elephant teeth, in bulk	20	..
Elephant teeth, in cases	..	50
Flour, in bags	20	..
Furniture	..	50
Garlic and Onions	12	..
Ginger, in bags	16	..
Gram, in bags	20	..
Guano, in bags	16	..
Gum, in cases	..	50
Gunny bags and cloth	..	50
Ganja	..	50
Hemp, in bales	..	50
Hides, Buffalo or Cow	16	..
Horns, Buffalo or Cow	20	..
India-rubber, in bags	20	..
Iron	20	..
Jute	..	50
Lac-dye	..	50
Linseed	20	..
Machinery	20	..
Maize	20	..
Metals	20	..
Millets	20	..
Molasses	2 pun. or 4 hhd.	..
Mustard or Rapeseed	20	..
Nutmegs, in casks	..	50
Oats	16	..
Oil, in cases	..	50
Oil, in casks	4 hhds.	..
Oil-seed cake	20	..
Orchids	16	40
Paddy	20	..
Paraffine wax, in cases	20	..
Peas	..	..
Planks and deals	..	50

TONNAGE SCHEDULE FOR THE PORT OF RANGOON—(*concld.*)

Articles.	Cwt. per ton net.	Cubic feet per ton.
Private effects	..	40
Rags	..	50
Raw silk, in bales	..	50
Rattans for dunnage	20	..
Rice, in bags	20	..
Rice meal and Rice flour	20	..
Rope, in coils	..	50
Rope, in bundles	16	..
Rum, in casks	2 puncheons	..
Sago, in cases	..	50
Saltpetre	20	..
Salt	20	..
Seedlac, in cases	..	50
Shells, rough, in bags	20	..
Shellac, in cases	..	50
Silk, in cases	..	50
Silk piece-goods	..	50
Silk (waste)	..	50
Soap, country, in cases	..	50
Sticklac, in bags	16	..
Sugar, in bags	20	..
Tallow, in casks	20	..
Tamarind, in casks	20	..
Tea, in chest	..	50
Timber (Padouk)	..	50
Timber (Pinkadoe)	..	50
Timber (Teak in round or square logs, scantlings)	..	50
Til seed	20	..
Tobacco, in bales	..	50
Wheat	20	..
Wool	..	50

Schedule of Commission Charges.

AUTHORIZED BY THE BURMA CHAMBER OF COMMERCE.

1.	On the sale, purchase, or shipment of Bullion, Gold Dust or Coin	1 per cent.
2.	On the purchase (when in funds) or sale of Raw Silk, Silk Piece-goods, Opium, Pearls, Precious Stones or Jewellery..	2½ „
3.	On purchasing ditto, when funds are provided by the Agent	5 „
4.	On the sale or purchase of all other goods, the commission in all cases to be charged upon the gross amount of sales, and in regard to purchase upon both cost and charges	5 „
5.	On returns for consignments, if made in produce	2½ „
6.	On returns of consignments, if in Bills, Bullion or Treasure	1 „
7.	On accepting bills against consignments ..	1 „
8.	On the sale or purchase of Ships, Factories, Houses, Lands, and all Property of a like description	2½ „
9.	On goods and treasure consigned, and all other property of any description referred to Agency for sale, whether advanced upon, or otherwise, which shall afterwards be withdrawn, and on goods consigned for conditional delivery to others and so delivered on invoice amount at 2*s.* per Rupee	half com.
10.	On making advances or procuring loans of money for commercial purposes, when the aggregate commission does not exceed 5 per cent.	2½ per cent.

11. On ordering, or receiving and delivering goods, superintending the fulfilment of contracts, or on the shipment of goods, where no other commission is derived .. .. 2½ per cent.

12. On guaranteeing, Bills, Bonds or other engagements, and on becoming security for administration of Estates or to Government for the disbursement of public money 2½

13. On *del-credere*, or guaranteeing the due or realisation of sales 2½

14. On the management of Estates for Executors or Administrators 2½

15. On chartering ships or engaging tonnage for constituents for vessels to proceed to outports for loading 2½

16. On advertising as the Agents for Owners or Commanders of ships for cabin passengers, on the amount of passage money, whether the same shall pass through the Agents' hand or not 2½

17. On procuring freight, for a ship by shipping order or charter, or on procuring employment for a ship on monthly hire, or acting as Agents for Owners, Captain or Charterers of a vessel, upon the gross amount of freight brokerage inclusive 5

18. On engaging of Asiatic emigrants for a ship to the Mauritius, the West Indies, or elsewhere upon the gross amount of earnings .. 5

19. On engaging troops for a ship, to Great Britain or elsewhere, on the gross amount of passage money for rank and file 2½

20. On realising inwards freight, inward troop, emigrant, or cabin passage money .. .. $2\frac{1}{2}$ per cent.

21. On landing and re-shipping goods from any vessel in distress, or on landing and selling by auction damaged goods for any such vessels, acting as Agents for the Master, on behalf of all concerned, on the declared value of all such goods as may be re-shipped, and on the net proceeds of all such goods as may be publicly sold 5

If Opium, Indigo, Raw Silk or Silk Piece-goods .. .. $2\frac{1}{2}$

If Treasure, Precious Stones or Jewellery 1

If a cargo loaded in Burma, consisting of Rice or Timber or Cutch .. .. .. $2\frac{1}{2}$

22. On effecting Insurance, whether on lives or property .. .. $2\frac{1}{2}$

23. On settling Insurance claims, losses and averages of all classes, and on procuring returns of premium .. .. $2\frac{1}{2}$

24. On drawing, purchasing, selling or negotiating Bills of Exchange 1

25. On debts or other claims when a process-at-law or arbitration is incurred in claiming them.. $2\frac{1}{2}$

Or if recovered by such means 5

26. On Bills of Exchange returned dishonoured .. 1

27. On collecting house-rent .. .. .. $2\frac{1}{2}$

28. On ship's disbursements .. .. .. $2\frac{1}{2}$

29. On realising Bottomry Bonds, or negotiating any loan on *respondentia* .. .. .. $2\frac{1}{2}$

30. On granting Letters of Credit 1

31. On sale or purchase of Government Stocks, and Banks or other Joint Stock Shares, and on every exchange or transfer, not by purchase from one class to another .. $\frac{1}{2}$

32.	On delivering up Government Stocks and Banks or other Joint Stock Shares on the market value	½ per cent.
33.	On all amounts debited and credited within the year (less the balance brought forward) upon which no commission amounting to 5 per cent. has been charged	

List showing the various Statistical Returns published by the Bom
(*All subscriptions are*

	Members.		
	Yearly.	Monthly.	Charge per copy.
	Rs. a. p.	Rs. a. p.	Rs. a. p.
Subscription for Chamber Membership .	360 0 0	..	..
Subscription for Associate Membership .	300 0 0	..	..
Subscription for one complete set of all Statistical Returns (only to Members)..	700 0 0	..	..
Daily Trade Return (Exports and Imports). Issued daily	160 0 0	16 0 0	1 0 0
Daily Arrivals of Cotton, Wheat and Seeds by Rail and Sea. Issued daily ..	192 0 0	20 0 0	1 0 0
Import Manifests. Issued twice a week .	200 0 0	20 0 0	2 8 0
Export Manifests. Issued twice a week ..	200 0 0	20 0 0	2 8 0
Current Quotations. Issued weekly ..	..	Free	..
Detailed Monthly Return of Principal Imports from Europe and elsewhere. Issued monthly	32 0 0	4 0 0	4 0 0
Statement showing the Exports of Cotton from India to Europe, China and Japan, and of Wheat and Seeds to Europe and Port Said (for orders). Issued monthly	32 0 0	4 0 0	4 0 0
Return showing Stocks and Deliveries of Piece-goods and Yarns; also of Copper and Yellow Metals Sheets. Issued monthly	24 0 0	3 0 0	3 0 0
Weekly Return showing the Clearances of Cotton, Seeds, Wheat, &c., Exports of Cotton from Bombay to Europe, China, Japan, Calcutta, &c., and of Wool, Seeds, Wheat and Sundry articles to Europe and America including Port Said (for orders). Issued weekly	64 0 0	6 0 0	1 12 0
Half-yearly Return showing the Clearances of Cotton, Seeds, Wheat, &c., Exports of Cotton from Bombay to Europe, China, Japan, Calcutta, &c., and of Wool, Seeds, Wheat and other Sundry articles to Europe, including Port Said (for orders). Issued half-yearly	Free to "Weekly Return," separately will be 8 0 0	Subscribers the subscription ..	to If taken 4 0 0
Memorandum and Articles of the Association	..	..	1 0 0
Tonnage Schedule	..	..	1 0 0
Annual Report of the Chamber ...	One copy additional	free and for copies each.	10 0 0
Index to the Chamber's Annual Reports (1836-1905)	..	..	5 0 0
Decision on Shipping and Mercantiles Matters (1882-1923), Fourth Edition	..	..	5 0 0

bay Chamber of Commerce, their respective Subscriptions, &c. *payable in advance.*)

Non-members.						Postage.						
Yearly.			Monthly.			Charge per copy.			Yearly.			Monthly.			
Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p	Rs.	a.	p.	Rs	a.	p.	
..			..			..			..			..			
..			..			..			..			..			
..			..			..			..			..			
320	0	0	30	0	0	1	8	0	8	0	0	0	12	0	Mail.
									10	0	0	0	14	0	Inland.
360	0	0	32	0	0	1	12	0	8	0	0	0	12	0	Mail.
									10	0	0	0	14	0	Inland.
325	0	0	30	0	0	4	0	0	4	0	0	0	6	0	
325	0	0	30	0	0	4	0	0	4	0	0	0	6	0	
40	0	0	4	0	0	1	8	0	2	0	0	0	3	0	
96	0	0	9	0	0	9	0	0	0	6	0	0	0	6	
40	0	0	6	0	0	6	0	0	0	6	0	0	0	6	
36	0	0	5	0	0	5	0	0	0	6	0	0	0	6	
84	0	0	10	0	0	3	0	0	2	0	0	0	3	0	
16	0	0	..			8	0	0	0	1	0	..			
..			..			5	0	0	..			0	2	0	Mail.
												0	1	0	Inland.
..			..			1	0	0	..			0	1	0	Mail.
												0	0	6	Inland.
..			..			15	0	0	..			3	0	0	Mail.
												1	8	0	Inland.
..			..			5	0	0	..			1	8	0	Mail.
												1	0	0	Inland.
..			..			5	0	0	..			0	8	0	Mail.
												0	4	0	Inland.

BOMBAY.—Public Holidays.—1926.

The following holidays are sanctioned by Government under Section 25 of Act XXVI of 1881, entitled "The Negotiable Instruments Act, 1881," including the New Year's Day (1st January), Good Friday, (2nd April), and Christmas Day (25th December), which are already specified as holidays under the above Section :—

New Year	..1st January	..Friday	..1 Day
Maha Shivratri ..	..11th February	..Thursday	..1 ,,
Good Friday ..	..2nd April	..Friday	..1 ,,
Easter	..3rd & 5th April	..Sat. & Monday	...2Days.
Ramzan-Id ..	..14th April	..Wednesday	..1 Day.
Ramnavmi ..	..21st April	..Wednesday	..1 ,,
Birthday of His Majesty The King-Emperor	5th June	..Saturday	..1 ,,
Zarthost-No-Diso ..	..16th June	..Wednesday	..1 ,,
*Bakri-Id	..	..	..1 ,,
*Ashura	..	..	..1 ,,
Cocoanut Day ..	..23rd August	..Monday	..1 ,,
Gokul Ashtami ..	..30th August	..Monday	..1 ,,
Parsi New Year ..	.. 8th & 9th September.	Wed. & Thur.	..2 Days
Ganesh Chaturthi and Samvatsari. ..	..11th September	Saturday	..1 Day.
Khordad Sal ..	..14th September	.Tuesday	..1 ,,
*Barawafat.. ..	..		..1 ,,
Dasara	..16th October	..Saturday	..1 ,,
Divali	..4th, 5th & 6th November.	Thurs. Fri. & Sat.	3 Days.
Christmas ..	..24th & 25th Dec.	Fri. & Sat.	..2 ,,
New Year's Eve ..	..31st December	..Friday	..1 Day.

(1) A day will be notified hereafter for the celebration of the Birthday of His Majesty the King-Emperor.

(2) No days are notified as holidays on account of Holi (2nd day) (28th February), Jamshedi Naoroz (21st March) and day following Christmas Day (26th December) as these festivals fall on days which are declared to be holidays under the section referred to above.

*(3) The actual dates on which the Bakri-Id, Ashura and Barawafat holidays are to be observed will be notified by Government at least a week before each holiday. The approximate dates are : Bakri-Id (21st June), Ashura (21st July), Barawafat (20th September).

(4) This notification does not apply to Sind.

Holidays under Charter-Parties.—1926.

In accordance with the Resolution passed at a General Meeting of the Chamber of Commerce held on the 22nd July 1881, the Committee of the Chamber beg to inform the public that the following days have been fixed by them to be holidays under Charter-Parties for the year 1926 :—

New Year	..1st January	..Friday	..1 Day.
Good Friday ..	..2nd April	..Friday	..1 „
Ramnavmi ..	..21st April	..Wednesday	..1 „
Birthday of His Majesty the King-Emperor	..5th June	..Saturday	..1 „
*Bakri-Id	..		..1 „
*Ashura	..	..	..1 „
Cocoanut Day ..	..23rd August	..Monday	..1 „
Gokul Ashtami ..	..30th August	..Monday	..1 „
Ganesh Chaturthi and Samvatsari.	..11th September	Saturday	..1 „
Dassera	..16th October	..Saturday..	..1 „
Divali	..5th November	..Friday	..1 „
Christmas	..25th December	..Saturday	..1 „

BENGAL.—Public Holidays.—1926.

Under Section 25 of the Negotiable Instruments Act, XXVI of 1881 the Governor in Council hereby declares the following days to be Public Holidays during the year 1926 :—

New Year's Day ..	..1st January	..Friday	..1 Day.
Sri Panchami ..	..18th January	..Monday	..1 „
Doljatra	..27th February	..Saturday	..1 „
Good Friday ..	..2nd April	..Friday	..1 „
Easter Saturday ..	..3rd April	..Saturday	..1 „
Easter Monday	..5th April	..Monday	..1 „
Chaitra Sankranti	..13th April	..Tuesday	..1 „
Id-Ul-Fitr ..	..15th April	..Thursday	..1 „
Id-Uz-Zuha ..	..22nd June	..Tuesday	..1 „
Half-Yearly Closing of Bank's Accounts	..1st July ..	..Thursday	..1 „
Muharram	..20th & 21st July	Tues. & Wednes.	2 Days.
Janmastami ..	..30th August	..Monday.	..1 Day.
Mahalaya	.. 6th October	..Wednesday	..1 „
Durga and Lakshmi Pujas	13th, 14th, 15th, 16th, 20th & 21st October.	Wed. Thur., Fri., Sat., Wed. & Thur.	6 Days
Kali Puja	..4th & 5th Nov...	Thursday & Fri...	2 „
Christmas Eve ..	..24th December..	Friday	..1 Day.

---

* The actual dates on which Bakri-Id and Ashura holidays are to be observed will be notified at least a week before each holiday.

Christmas Day ..	..25th December	..Saturday	..1 Day.
Second day following Christmas Day..	..27th December	..Monday	..1 „
Last day of the year	..31st December	..Friday ..	..1 „

(*a*) Sundays, New Year's Day, Good Friday (2nd April) and Christmas Day (25th December) are Public holidays under the Act.

(*b*) As Dashara (20th June), Jagadhatri Puja (14th November) and the day following Christmas Day (26th December) fall in the year 1926 on Sundays which are holidays under the Act, they are not included in the List of Public Holidays separately declared above for the year.

(*c*) The day which may be fixed for the celebration in India of the birth of His Majesty the King-Emperor of India shall also be a public holiday and will be notified separately in due course.

Holidays under Charter-Parties.—1926.

The Committee of the Bengal Chamber of Commerce, empowered on that behalf by the Resolution passed at a General Meeting of the Chamber, held on the 5th December 1888, do hereby declare that the Holidays specified below shall be the Holidays during the year 1926, recognised by the Chamber, under Charter-Parties and Shipping Orders, as Holidays according to the custom of the Port:—

New Year's Day ..	.. 1st January	..Friday	..1 Day.
Sri Panchami ..	..18th January	..Monday	..1 „
Good Friday ..	..2nd April	..Friday	..1 „
Easter Saturday ..	.. 3r April	..Saturday	..1 „
Easter Monday ..	.. 5th April	..Monday	..1 „
Chaitra Sankranti..	.. 13th April	..Tuesday	..1 „
Durga Puja ..	13th October	..Wednesday	3 Days
	14th October	..Thursday	
	15th October	..Friday	
Lakshmi Puja ..	..20th October	..Wednesday	..1 Day
Kali Puja	.. 5th November	..Friday	..1 „
Christmas Eve ..	..24th December	..Friday	..1 „
Christmas Day ..	..25th December	..Saturday.	..1 „
Second day following Christmas Day	27th December	..Monday	..1 „

The day which may be fixed by the Government of India for the observance of His Majesty the King-Emperor's Birthday will also be a holiday.

N.B.—All Sundays are holidays

MADRAS.—Public Holidays.—1926.

Under Section 25 of the Negotiable Instruments Act (XXVI of 1881), His Excellency the Governor in Council has declared the following days to be Public Holidays in the year 1926 :—

New Year's Day ..	..1st January	..Friday	..1 Day
Bogi Pandigai ..	..13th January	..Wednesday	..1 ,,
Pongal	..14th January	..Thursday	..1 ,,
Maha Sivaratri ..	..11th February	..Thursday	..1 ,,
Telugu New Year's Day	..15th March	..Monday	..1 ,,
Good Friday ..	..2nd April	..Friday	..1 ,,
Easter	..3rd & 5th April	Sat. & Monday	..2 Days,
Tamil New Year's Day	..13th April	..Tuesday	..1 Day.
Ramzan	..14th April	..Wednesday	..1 ,,
King-Emperor's Birthday	.5th June	..Saturday	..1 ,,
Bakri-Id	..21st June	..Monday	..1 ,,
Muharram (last day)	..21st July	..Wednesday	..1 ,,
Avani Avittam ..	..23rd August	..Monday	..1 ,,
Sri Jayanti ..	..30th August	.Monday	..1 ,,
Vinayakachaturthi	..11th September	..Saturday	..1 ,,
Barawafat	..20th September	..Monday	..1 ,,
Mahlaya Amavasai	..6th October	..Wednesday	..1 ,,
Ayudha Puja ..	..15th October	..Friday	..1 ,,
Dipawali	..4th November	..Thursday	..1 ,,
Christmas	..25th, 27th, 28th, 30th & 31st December.	Sat., Mon., Tues., Thur. & Friday.	5 Days.

Note.—No day is notified as a holiday for Vaikunta Ekadasi as it does not occur within the year.

LIBRARY OF THE BOMBAY BRANCH OF THE ROYAL ASIATIC SOCIETY

KARACHI.—Public Holidays.—1926.

The Committee of the Karachi Chamber of Commerce do hereby declare that the Holidays specified below shall be the Holidays during the year 1926, sanctioned by Government under Section 25 of Act XXVI of 1881 (entitled "The Negotiable Instruments Act," 1881):—

New Year's Day ..	..1st January	.. Friday	..1 Day.
Maha Shivratri ..	..11th February	..Thursday	..1 „
Holi	..27th February	..Saturday	..1 „
Chetichand ..	..15th March	..Monday	..1 „
Good Friday ..	.. 2nd April	..Friday	..1 „
Easter	.. 3rd & 5th April	Saturday & Mon.	2 Days.
Ramzan-Id ..	..14th April	..Wednesday	..1 Day.
Birthday of His Majesty The King-Emperor.	..5th June	..Saturday	..1 „
Zarthost-no-Diso ..	..16th June	..Wednesday	..1 „
Bakri-Id	..	..	..1 „
Mohurrum	..	..	..1 „
Cocoanut Day ..	..23rd August	..Monday	..1 „
Gokal-Ashtami ..	..30th August	..Monday	1 „
Parsi New Year ..	.. 8th & 9th Sept.	Wed. & Thurs.	..2Days.
Ganesh Chaturti ..	..11th Sept.	..Saturday	..1 Day.
Khurdad Sal ..	..14th September	.Tuesday	..1 „
Barawafat	..	..	..1 „
Dassara	..16th October	..Saturday	..1 „
Divali	..5th & 6th Nov.	Fri. & Sat.	..2 Days.
Guru Nanak's Birthday	..19th Nov.	..Friday	..1 Day.
Christmas	..24th & 25th Dec.	Fri. & Sat.	..2 Days.
New Year's Eve ..	..31st December	..Friday	..1 Day.

Holidays under Charter-Parties.—1926.

(Recognised by the Chamber under Charter-Parties and Shipping Orders according to the custom of the Port):—

New Year's Day ..	.. 1st January	..Friday	..1 Day.
Holi	..27th February	..Saturday	..1 „
Good Friday ..	..2nd April	..Friday	..1 „
Ramzan-Id ..	..14th April	..Wednesday	..1 „
Birthday of His Majesty The King-Emperor.	..5th June	..Saturday	..1 „
Bakri-Id	..	..	..1 „
Mohurrum	..	..	..1 „
Cocoanut Day ..	..23rd August	..Monday	..1 „
Gokal-Ashtami ..	..30th August	..Monday	..1 „
Divali	.. 6th November.	..Saturday	..1 „
Christmas ..	..25th December	..Saturday	..1 „

Note.—The actual dates on which Bakri-Id, Mohurrum and Bara Wafat are to be observed will be notified later if they do not fall on the following dates:—Bakri-Id (21st June), Monday, Mohurrum 21st July), Wednesday, Bara Wafat (20th September), Monday.

CALENDAR FOR 1925.

1925.	Sunday.	Monday.	Tuesday.	Wednesday.	Thursday.	Friday.	Saturday.
JAN.. ...	...	...	...	...	1	2	3
	4	5	6	7	8	9	10
	11	12	13	14	15	16	17
	18	19	20	21	22	23	24
	25	26	27	28	29	30	31
FEB. ...	1	2	3	4	5	6	7
	8	9	10	11	12	13	14
	15	16	17	18	19	20	21
	22	23	24	25	26	27	28
MAR. ...	1	2	3	4	5	6	7
	8	9	10	11	12	13	14
	15	16	17	18	19	20	21
	22	23	24	25	26	27	28
	29	30	31	...	...	...	...
APRIL ...	...	...	...	1	2	3	4
	5	6	7	8	9	10	11
	12	13	14	15	16	17	18
	19	20	21	22	23	24	25
	26	27	28	29	30	...	...
MAY ...	...	...	...	...	...	1	2
	3	4	5	6	7	8	9
	10	11	12	13	14	15	16
	17	18	19	20	21	22	23
	24	25	26	27	28	29	30
	31	..	..	.	....	....	...
JUNE ..	..	1	2	3	4	5	6
	7	8	9	10	11	12	13
	14	15	16	17	18	19	20
	21	22	23	24	25	26	27
	28	29	30	..	....	....	...

1925	Sunday.	Monday.	Tuesday.	Wednesday.	Thursday.	Friday.	Saturday.
JULY ...	...	...	...	1	2	3	4
	5	6	7	8	9	10	11
	12	13	14	15	16	17	18
	19	20	21	22	23	24	25
	26	27	28	29	30	31	...
AUG. ...	...	...	...	...	...	...	1
	2	3	4	5	6	7	8
	9	10	11	12	13	14	15
	16	17	18	19	20	21	22
	23	24	25	26	27	28	29
	30	31	...	...	...	...	...
SEPT. ...	...	...	1	2	3	4	5
	6	7	8	9	10	11	12
	13	14	15	16	17	18	19
	20	21	22	23	24	25	26
	27	28	29	30	...	...	...
OCT. ...	...	...	...	...	1	2	3
	4	5	6	7	8	9	10
	11	12	13	14	15	16	17
	18	19	20	21	22	23	24
	25	26	27	28	29	30	31
NOV. ...	1	2	3	4	5	6	7
	8	9	10	11	12	13	14
	15	16	17	18	19	20	21
	22	23	24	25	26	27	28
	29	30	...	...	...	...	...
DEC. ..	..	...	1	2	3	4	5
	6	7	8	9	10	11	12
	13	14	15	16	17	18	19
	20	21	22	23	24	25	26
	27	28	29	30	31	...	...

00133598

Digitized with financial assistance from
Government of Maharashtra
on 01 February, 2020